TOWN OF SWANZEY

620 OLD HOMESTEAD HIGHWAY
P.O. BOX 10009
SWANZEY, NH 03446-0009
TOWN HALL (603) 352-7411 FAX (603) 355-8099
WWW.SWANZEYNH.GOV

Board of Selectmen Meeting Agenda

Whitcomb Hall, 17 Main Street

April 16, 2025

1. Call to Order – 5:30 pm
   Join Zoom meeting at https://us02web.zoom.us/j/2353704380, Meeting ID: 235 370 4380
   Dial +1-929-205-6099

2. Pledge of Allegiance

3. Consent Agenda
   A. Payroll Manifest
   B. Payables Manifest
   C. Elderly and Disabled Tax Deferral Applications – M243/55/0/MHO/97, M101/L12, M227/L10, M107/L7, M243/L55/MHO/52 – Page 8
   D. Notice of Intent to Cut – M240/L15 – Hale Hill Road – Page 23
   E. Timber Tax Warrant Operation #24-441-02-T – Page 24
   F. Permanent Applications for Property Tax Credits/Exemptions – M110/L112, M220/L136, M227/L15, M222/L25 – Page 26
   G. Assessing Official's Response to Tax Credits/Exemptions or Deferral Application – M243/L55/0/MHO/45 – Page 29
   H. Abatements – M243/L55/0/MHD/22, M254/L58, M210/L12, M109/L91, M247/L25, M234/L13, M205/L1/0/19/1, M205/L1/0/19/2, M205/L1/0/19/3, M205/L1/0/19/4, M205/L1/0/19/5– Page 31
   I. Personnel Action Reports

4. Public Input

5. Appointments
   A. Kevin Westcott – Present potential deeded property, obtain the necessary approvals or waivers, and provide an EMD update– Page 55
   B. Steve Bittel – Update on bonding for the Fire Station
   C. Joe DiRusso – Update on various Town projects
   D. Dave Marazoff – Update on abatements

6. Consideration of New Business
   A. CAI Technologies Agreement– Page 58
   B. Authorization to apply to NH Municipal Bond Bank– Page 62
   C. NH School Funding Fairness Project– Page 68

7. Consideration of Old Business
   A. Response to Public Input: Jim Tempesta – Police action regarding the covered bridges
   B. BOS goals for 2025
   C. Follow ups from prior meeting

8. Administrative Update

9. Correspondence

10. Public Input

11. Possible non-public sessions, as needed

12. Adjournment

TOWN OF SWANZEY

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MEMORANDUM - OFFICE OF THE TOWN ADMINISTRATOR

TO: Board of Selectmen

FROM: Alex Torpey, Interim Town Administrator

RE: April 16, 2025 Agenda

DATE: April 14, 2025

CC:

1. **Call to Order – 5:30 pm**

2. **Pledge of Allegiance**

3. **Consent Agenda**
   A. Payroll Manifest
   B. Payables Manifest
   C. Elderly and Disabled Tax Deferral Applications – M243/55/0/MHO/97, M101/L12, M227/L10, M107/L7, M243/L55/MHO/52
   D. Notice of Intent to Cut – M240/L15 – Hale Hill Road
   E. Timber Tax Warrant Operation #24-441-02-T
   F. Permanent Applications for Property Tax Credits/Exemptions – M110/L112, M220/L136, M227/L15, M222/L25
   G. Assessing Official's Response to Tax Credits/Exemptions or Deferral Application – M243/L55/0/MHO/45
   H. Abatements – M243/L55/0/MHD/22, M254/L58, M210/L12, M109/L91, M247/L25, M234/L13, M205/L1/0/19/1, M205/L1/0/19/2, M205/L1/0/19/3, M205/L1/0/19/4, M205/L1/0/19/5
   I. Personnel Action Reports

4. **Public Input**

5. **Appointments**
   A. Kevin Westcott – Present potential deeded property, obtain the necessary approvals or waivers, and provide an EMD update
   B. Steve Bittel – Update on bonding for the Fire Station
   C. Joe DiRusso – Update on various Town projects
   D. Dave Marazoff – Update on abatements

6. **Consideration of New Business**
   A. CAI Technologies Agreement

Suggested Motion: I move to authorize the attached proposal from CAI Technologies to move to monthly updates (instead of annual) in our AxisGIS system, at a cost not to exceed $2,500/year.

   B. Authorization to apply to NH Municipal Bond Bank

Suggested Motion: I move to authorize the Board chair to sign the NHMBB (New Hampshire Municipal Bond Bank) application for a bond of $2,500,000.00 to partially fund the construction of the new fire station at 321 Old Homestead Highway.

   C. NH School Funding Fairness Project

7. **Consideration of Old Business**
   A. Response to Public Input: Jim Tempesta – Police action regarding the covered bridges
   B. BOS goals for 2025
   C. Follow ups from prior meeting

8. **Administrative Update**

9. **Correspondence**

10. **Public Input**

11. **Possible non-public sessions, as needed**

12. **Adjournment**

UPCOMING AGENDA ITEMS AND MEETINGS

4-23 - Board of Selectmen meeting

PENDING BOARD MATTERS / PROJECTS

- Board/Committee member terms
  - We are working to create an update to all of the Board/committee members and their associated terms, both used to internally track and ensure everyone's term of office is up to date, update the website, and as a platform for soliciting volunteers when there are vacancies.
- Current staff/personnel updates
  - Town Administrator Search
    - Complete as of last week. Congratulations to Lori Rautiola!
    - We are in the midst of BOS interviews with candidates and will update more in the next meeting.
    - We have scheduled the next round of interviews with the BOS for the week of 3/24 and received now close to 20 total resumes!

        - We have received more than 15 resumes from a wide range of qualified candidates with interesting local government experience. We began the first round of interviews last week, which we expect to be completed this week. We hope to have a next round identified for the BOS to interview towards the end of the month. We are also soliciting feedback from department heads and Town Hall staff on questions to incorporate into the next interview rounds. We are aiming to enable the BOS to make a decision on a final candidate in early April. We all feel optimistic about the candidate pool and finding a great match for the Town.
    - Current position openings in Swanzey:
        - Detective - Full time and/or Part time
            - Posting Date: Nov 12, 2019 03:08 PM End Date: Open until filled
        - On-Call Firefighters and EMTs positions
            - Posting Date: 03-04-2025 End Date: Open until filled
        - Police Officers
            - Posting Date: Dec 30, 2024 03:08 PM End Date: Open until filled
        - Police Officers
            - Posting Date: Dec 30, 2024 03:08 PM End Date: Open until filled
        - Public Beach Attendants
            - Posting Date: 03-04-2025 End Date: Open until filled
        - Public Beach Lifeguards
            - Posting Date: 03-04-2025 End Date: Open until filled
        - Town Administrator
            - Posting Date: 03-04-2025 End Date: Open until filled
        - Summer Camp Counselor
            - Posting Date: 03-04-2025 End Date: Open until filled
        - Summer Camp Lifeguard
            - Posting Date: 03-04-2025 End Date: Open until filled
- Whitcomb Hall Gas Appliances
    - In response to concerns about propane smell and the gas usage in Whitcomb Hall, in consultation with the Board and DPW and Fire, we have decided to:
        - Have the gas to kitchen appliances turned off when not in use
        - Only turn the gas on and relight the pilot lights when an event requires use of the stove/oven. This will be done by authorized town staff only
        - Consider adding to the CIPC agenda for discussion the selling of the stove/oven to help pay for a new electric stove/oven
        - This plan wastes less gas while the stove/oven is not in use for long periods of time, may help improve indoor quality in Whitcomb, and will help contribute to safety improvements in the use of the building
- Town Meeting Follow up & Action Items
    - Updates from the last meeting:
        - Article 4
            - I have begun reviewing the architect's proposal from KCS for the construction documents/next steps and once review of a few final questions is complete the BOS should be able to move forward, likely tonight, with a motion included if we want to.
        - Articles 5 and 12
            - We have and are following up with the appropriate stakeholders to inform them of the vote.

        - Article 6
            - Loan application is due by June 30th. Stephon will begin the application first week of April with the help of Deborah L. from NHDES, project manager. After application, we would likely move to solicit qualifications, through an RFQ, for engineering consultants for the project.
        - Article 11
            - We will have an update for the 4/30 meeting
            - I am working with Adam to review the prior memos, development plan, and think through some recommendations to bring to an upcoming BOS meeting regarding Advisory Board, next steps, etc
    - Please see the attached memo from Michael Branley outlining some of the suggested next steps for a number of the warrant articles.
    - We should review these Wednesday night and make a clear plan for follow ups
- Town Hall Facility Fixes
    - There are a few slightly connected updates related to the Town Hall building, including fixing the rear door, fixing several windows, as well as some other upgrades being considered, such as security cameras and potential layout changes. These are being investigated by staff with consideration of the new incoming TA as well as potential changes that may be enabled by the eventual move of the fire station out of the building. We will update back to the BOS when we have had a chance to discuss further and formulate the best proposed plans for the Board to review.
- Swanzey Lake Dam
    - RFQ listed above
    - Test releases are being coordinated for the summer months with Joe DiRusso and DES
- Retaining Wall at Station #2
    - From Joe DiRusso: During 2024 a portion of the fire stations retaining that was failing was removed and rebuilt. Initially, it was decided to forego replacing the safety fence at the top of the wall. Since this decision, some safety concerns was raised. It is our understanding the funds would come out of the Fire Station CRF.
- Webber Hill Road Stabilization –
    - Project is overall around ~60% done (with wall itself closer to 75% done). Expectation is completion by the summer.
    - Construction began in September and after several months of working through issues work resumed in earnest in December and solid progress is being made.
    - 2025: Project Close out
- Rail Trail Improvements –
    - We received the engineering report from Hoyle Tanner on 1/30 and are currently reviewing it. The RTAC will get back to me with any feedback after their meeting Thursday night.
- Christian Hill Road Bridge Replacement – Design work has been progressing well but slowly. Current hold up is with the Division of Historical Resources regarding historic mitigation. As required, we listed this bridge for sale and received no bids so it can be hopefully repurposed at the Ashuelot Rail Trail to bridge one of the large washouts. We are waiting for DES approval to give clearance to move forward with design of bridge relocation. Then Hoyle Tanner will provide a scope of work and cost for design, which will be 100% funded by NHDOT because it is a mitigation project.
- California & North Winchester Street Reconstruction project – design work is nearing completion with final steps being environmental reviews and finalizing permissions and

easements.
    - Pre bid to be held meeting this Wednesday, due by 3/31.
    - Bidding February/March 2025
    - Construction April 2025 – November 2025
- Grange Hall Roof Repair – Work is substantially complete and we are scheduling a walkthrough.
- NHDOT Rt. 32 Bridge over Martin Brook and Dry Hydrant – Progress is slow, continuing to work with DOT and DuBois & King. A design and cost estimate for the dry hydrant were provided to DOT on 1/28. Bidding for construction is now scheduled in March or '26 with construction likely in '27. A public hearing is expected this spring for a project update and revised schedule.
- Wastewater Solar Array –
    - The Planning Board gave site plan approval on 2/27. Nothing further needed at this time. You can see the approved plans and applications materials in the Planning Board agenda packet here.
    - Design, permitting, and other coordination has been underway with DES, Moonshot Missions, and ReVision Energy. This is on the Planning Board's agenda for 2/27 for site plan review.
- Wastewater Treatment Plant Study – We had the kickoff meeting with NHDES and Underwood Engineers on 1/21 and a stie visit with Underwood Engineers on 1/22. Current schedule is:

• Metals & Phosphorus Removal Pilot Study	January – July 2025
• Historical Review, Future Projections, WWTF Inspection	March 2025
• Mid-point meeting with Town & NHDES	June 2025
• Capacity and Future Upgrades	June 2025
• Draft hard copy report for review by Town & NHDES	August 2025
• Wrap-up meeting with Town & NHDES	September 2025
• Final hard copy & electronic report	September 2025
• Estimated completion	October 2025

- West Swanzey AA Park – Project is complete, staff is working on closeout.
- Brown Field Improvements – Staff is working on identifying grants or other funding sources.
- West Swanzey TIF District – on hold pending Town Meeting vote.
- West Swanzey Water Company Purchase & Improvement – on hold pending Town Meeting vote.
- Fire Station Project – on hold pending Town Meeting vote.

FOR REGISTER OF DEEDS USE ONLY

FORM
PA-30

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

ELDERLY AND DISABLED TAX DEFERRAL APPLICATION

DUE MARCH 1 FOLLOWING THE NOTICE OF TAX

OWNER AND APPLICANT INFORMATION

STEP 1 OWNER AND APPLICANT NAME AND ADDRESS

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

OWNER: FRANK RHOADES

APPLICANT'S LAST NAME: Rhoades | APPLICANT'S FIRST NAME: Frank | MI:

APPLICANT'S LAST NAME: | APPLICANT'S FIRST NAME: | MI:

STREET ADDRESS: 52 DIANA DRIVE

MAILING ADDRESS (if different from above):

CITY/TOWN: SWANZEY | STATE: NH | ZIPCODE: 03446

PROPERTY LOCATION

STEP 2 PROPERTY LOCATION

STREET: 52 DIANA DRIVE

CITY/TOWN: SWANZEY NH 03446 | COUNTY: CHESHIRE

NUMBER OF ACRES	TAX MAP	BLOCK	LOT	BOOK	PAGE
~	243	55	052	1234	54

STEP 3 TO BE COMPLETED BY PROPERTY OWNER

		YES	NO
(a) Tax year for which the deferral is requested	2024		
(b) Amount of requested tax deferral	324		
(c) Amount of tax bill	324		
(d) Is the applicant:			
65 or older and has owned homestead for five (5) consecutive years, or		☑	☐
Receives benefits under Title II or Title XVI of the Federal Social Security Act and has owned homestead for one year, and		☑	☐
Living in the home?		☑	☐

STEP 4 OWNER SIGNATURES

I understand that upon approval of this application by the municipal assessing officials, a lien shall be created against the above described property, pursuant to RSA 72:38 a. My signature below indicates my agreement with the obligation incurred against the property described in Step 2 above. 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.

TYPE OR PRINT NAME | SIGNATURE (IN INK) Frank Rhoades | DATE 12/6/24

TYPE OR PRINT NAME | SIGNATURE (IN INK) | DATE

TYPE OR PRINT NAME | SIGNATURE (IN INK) | DATE

TYPE OR PRINT NAME | SIGNATURE (IN INK) | DATE

FORM PA-30

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

ELDERLY AND DISABLED TAX DEFERRAL APPLICATION

STEP 5 APPROVAL BY THE MORTGAGEE

By signing below the mortgagee signifies that they do approve and are duly notified that upon approval of this application by the municipal assessing officials a lien shall be created against the above described property, pursuant to RSA 72 38-a III

N/A

NAME OF MORTGAGE HOLDER

SIGNATURE OF OFFICER OR AGENT FOR MORTGAGEE | TITLE | DATE

TO BE COMPLETED BY MUNICIPAL ASSESSING OFFICIALS

STEP 6 AMOUNT OF TAXES DEFERRED

(a) Amount of tax deferred in prior years	0
(b) Amount of tax deferred in current year	324
(c) Total amount of taxes deferred [6(a) + 6(b)]	324

STEP 7 PERCENT OF EQUITY VALUE ENCUMBERED

(a) Enter the percentage of total equity value of the property encumbered in prior years	0
(b) Enter the percentage of total equity value of the property encumbered in current year	0.6
(c) Percentage of total equity value the property encumbered for All Years [7(a) + 7(b)]	0.6

STEP 8 MUNICIPAL DECISION

	GRANTED	DENIED	AMOUNT	DATE
☒ Elderly Tax Deferral	⊗	○	324	
☐ Disabled Tax Deferral	○	○		

For Deferrals This page must be returned to the property owner after approval or denial on or before July 1 following the date of Notice of Tax as defined in RSA 72 1-d by first class mail (RSA 72 34 IV)

Reason for Denial

STEP 9 APPROVAL OF A MAJORITY OF SELECTMEN / MUNICIPAL ASSESSING OFFICIALS

PRINT / TYPE NAME OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL	SIGNATURE (IN INK) OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL	DATE
W. William Hutwelker		
James Tempesta		
Mark LaBelle		

2025

Elderly Deferral Worksheet
Property Owner: Rhoades, Frank
Map/Lot: 243/55/0/MH0/52

ER Ratio TY 2024 (1=100%)
0.955

Date: 04/15/2024

Total of Priority Liens	
Mortgage:	0

Assessed Value/ER Ratio = 57,000

0.955 Equalized Assessed Value 59,686

Equalized Assessed Value 59,686

Less Total of Priority Liens 0

Equity Value x 59,686

0.85 **= Amount that May be deferred** 50,733

Amount of Taxes Deferred PY -

Amount Requested CY 324

Total Deferred Taxes 324

% of Equity Value PY 0.0%

% of Equity Value CY 0.6%

% of Total Equity Value 0.6%

FOR REGISTER OF DEEDS USE ONLY

FORM PA-30

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

ELDERLY AND DISABLED TAX DEFERRAL APPLICATION

DUE MARCH 1 FOLLOWING THE NOTICE OF TAX

OWNER AND APPLICANT INFORMATION

STEP 1 OWNER AND APPLICANT NAME AND ADDRESS

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

OWNER: Sandra Everard

APPLICANT'S LAST NAME | APPLICANT'S FIRST NAME | MI

APPLICANT'S LAST NAME | APPLICANT'S FIRST NAME | MI

STREET ADDRESS: 97 LAT LANE

MAILING ADDRESS (if different from above):

CITY/TOWN: SWANZEY | STATE: NH | ZIPCODE: 03446

PROPERTY LOCATION

STEP 2 PROPERTY LOCATION

STREET: 97 LAT LANE

CITY/TOWN: SWANZEY | COUNTY:

NUMBER OF ACRES	TAX MAP	BLOCK	LOT	BOOK	PAGE
—	243	55	C/M 145/97	3264	955

STEP 3 TO BE COMPLETED BY PROPERTY OWNER

(a) Tax year for which the deferral is requested	2024
(b) Amount of requested tax deferral	753.—
(c) Amount of tax bill	10654

(d) Is the applicant:

	YES	NO
65 or older and has owned homestead for five (5) consecutive years; or	☑	☐
Receives benefits under Title II or Title XVI of the Federal Social Security Act and has owned homestead for one year; and	☑	☐
Living in the home?	☑	☐

STEP 4 OWNER SIGNATURES

I understand that upon approval of this application by the municipal assessing officials, a lien shall be created against the above described property, pursuant to RSA 72:38-a. My signature below indicates my agreement with the obligation incurred against the property described in Step 2 above. 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.

TYPE OR PRINT NAME	SIGNATURE (IN INK)	DATE
Sandra Everard	Sandra Everard	12/6/24

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FORM PA-30

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

ELDERLY AND DISABLED TAX DEFERRAL APPLICATION

STEP 5 APPROVAL BY THE MORTGAGEE

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NONE

NAME OF MORTGAGE HOLDER

SIGNATURE OF OFFICER OR AGENT FOR MORTGAGEE | TITLE | DATE

TO BE COMPLETED BY MUNICIPAL ASSESSING OFFICIALS

STEP 6 AMOUNT OF TAXES DEFERRED

(a) Amount of tax deferred in prior years	0
(b) Amount of tax deferred in current year	753.00
(c) Total amount of taxes deferred [6(a) + 6(b)]	753.00

STEP 7 PERCENT OF EQUITY VALUE ENCUMBERED

(a) Enter the percentage of total equity value of the property encumbered in prior years	0%
(b) Enter the percentage of total equity value of the property encumbered in current year	2.1%
(c) Percentage of total equity value the property encumbered for: All Years [7(a) – 7(b)]	2.1%

STEP 8 MUNICIPAL DECISION

	GRANTED	DENIED	AMOUNT	DATE
☑ Elderly Tax Deferral	◉	○	753.00	
☐ Disabled Tax Deferral	○	○		

For Deferrals: This page must be returned to the property owner after approval or denial, on or before July 1, following the date of Notice of Tax as defined in RSA 72:1-d, by first class mail. (RSA 72:34, IV)

Reason for Denial

STEP 9 APPROVAL OF A MAJORITY OF SELECTMEN / MUNICIPAL ASSESSING OFFICIALS

PRINT / TYPE NAME OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL	SIGNATURE (IN INK) OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL	DATE
W. William Hutwelker		
James Tempesta		
Mark LaBelle		

2025

Elderly Deferral Worksheet
Property Owner: Everard, Sandra Lee
Map/Lot:243/55/0/MH0/97

ER Ratio TY 2024 (1=100%)
0.955

Total of Priority Liens	
Mortgage:	0

Assessed Value/ER Ratio =
39,500

0.955 Equalized Assessed Value
41,361

Equalized Assessed Value
41,361

Less Total of Priority Liens
0

Equity Value x
41,361

0.85 **= Amount that May be deferred**
35,157

Amount of Taxes Deferred PY
-

Amount Requested CY
753

Total Deferred Taxes
753

% of Equity Value PY
0.0%

% of Equity Value CY
2.1%

% of Total Equity Value
2.1%

FOR REGISTER OF DEEDS USE ONLY

FORM
PA-30

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

ELDERLY AND DISABLED TAX DEFERRAL APPLICATION

DUE MARCH 1 FOLLOWING THE NOTICE OF TAX

STEP 1 OWNER AND APPLICANT NAME AND ADDRESS — OWNER AND APPLICANT INFORMATION

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

OWNER: JOANN BARNES

APPLICANT'S LAST NAME: BARNES | APPLICANT'S FIRST NAME: JOANN | MI:

APPLICANT'S LAST NAME: | APPLICANT'S FIRST NAME: | MI:

STREET ADDRESS: 58 SPRINT ST.

MAILING ADDRESS (if different from above):

CITY/TOWN: SWANZEY | STATE: NH | ZIPCODE: 03446

STEP 2 PROPERTY LOCATION — PROPERTY LOCATION

STREET: 58 SPRING ST.

CITY/TOWN: SWANZEY, NH | COUNTY: CHESHIRE

NUMBER OF ACRES	TAX MAP	BLOCK	LOT	BOOK	PAGE
1.07	107		7	1088	21

STEP 3 TO BE COMPLETED BY PROPERTY OWNER

(a) Tax year for which the deferral is requested: 2024

(b) Amount of requested tax deferral: 1,505.34

(c) Amount of tax bill: 3,892

(d) Is the applicant:

	YES	NO
65 or older and has owned homestead for five (5) consecutive years; or	☒	☐
Receives benefits under Title II or Title XVI of the Federal Social Security Act and has owned homestead for one year; and	☒	☐
Living in the home?	☒	☐

STEP 4 OWNER SIGNATURES

I understand that upon approval of this application by the municipal assessing officials, a lien shall be created against the above described property, pursuant to RSA 72:38-a. My signature below indicates my agreement with the obligation incurred against the property described in Step 2 above. 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.

TYPE OR PRINT NAME	SIGNATURE (IN INK)	DATE
JOANN BARNES	Joann Barnes	12-17-24

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Rev 12/2019

FORM
PA-30

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

ELDERLY AND DISABLED TAX DEFERRAL APPLICATION

STEP 5 APPROVAL BY THE MORTGAGEE

By signing below, the mortgagee signifies that they do approve and are duly notified that upon approval of this application by the municipal assessing officials, a lien shall be created against the above described property, pursuant to RSA 72:38-a, III

N/A
NAME OF MORTGAGE HOLDER

SIGNATURE OF OFFICER OR AGENT FOR MORTGAGEE | TITLE | DATE

TO BE COMPLETED BY MUNICIPAL ASSESSING OFFICIALS

STEP 6 AMOUNT OF TAXES DEFERRED

(a) Amount of tax deferred in prior years	867.00
(b) Amount of tax deferred in current year	1,505.34
(c) Total amount of taxes deferred [6(a) + 6(b)]	2,372.34

STEP 7 PERCENT OF EQUITY VALUE ENCUMBERED

(a) Enter the percentage of total equity value of the property encumbered in prior years	.4%
(b) Enter the percentage of total equity value of the property encumbered in current year	.7%
(c) Percentage of total equity value the property encumbered for All Years [7(a) + 7(b)]	1.1%

STEP 8 MUNICIPAL DECISION

	GRANTED	DENIED	AMOUNT	DATE
☒ Elderly Tax Deferral	⊗	○	1,505.34	
☐ Disabled Tax Deferral	○	○		

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Reason for Denial

STEP 9 APPROVAL OF A MAJORITY OF SELECTMEN / MUNICIPAL ASSESSING OFFICIALS

PRINT / TYPE NAME OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL	SIGNATURE (IN INK) OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL	DATE
W. William Hutwelker		
James Tempesta		
Mark LaBelle		

2025

Elderly Deferral Worksheet
Property Owner: Barnes, Joann
Map: 107
Lot: 7

ER Ratio TY 2024 (1=100%)
0.955

Total of Priority Liens	
Mortgage:	0

Assessed Value/ER Ratio =		Equalized Assessed Value
239,200	0.955	250,471

Equalized Assessed Value		Total of Priority Liens
250,471	Less	0

Equity Value x		**= Amount that May be deferred**
250,471	0.85	212,901

Amount of Taxes Deferred PY	867
Amount Requested CY	1,505
Total Deferred Taxes	2,372
% of Equity Value PY	0.4%
% of Equity Value CY	0.7%
% of Total Equity Value	1.1%

FOR REGISTER OF DEEDS USE ONLY

FORM PA-30

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

ELDERLY AND DISABLED TAX DEFERRAL APPLICATION

DUE MARCH 1 FOLLOWING THE NOTICE OF TAX

STEP 1 OWNER AND APPLICANT NAME AND ADDRESS — OWNER AND APPLICANT INFORMATION

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

OWNER: Leo A Short, Jr.

APPLICANT'S LAST NAME: Short Jr | APPLICANT'S FIRST NAME: Leo | MI: A

APPLICANT'S LAST NAME: | APPLICANT'S FIRST NAME: | MI:

STREET ADDRESS: 215 West ST

MAILING ADDRESS (if different from above):

CITY/TOWN: Swanzey | STATE: N.H. | ZIPCODE: 03446

STEP 2 PROPERTY LOCATION — PROPERTY LOCATION

STREET: 215 WEST ST

CITY/TOWN: West Swanzey | COUNTY: Cheshire

NUMBER OF ACRES	TAX MAP	BLOCK	LOT	BOOK	PAGE
2.04	227		10	342	532

STEP 3 TO BE COMPLETED BY PROPERTY OWNER

(a) Tax year for which the deferral is requested: 2024

(b) Amount of requested tax deferral: 3,681.09 LS

(c) Amount of tax bill: 4,119.00 NS

(d) Is the applicant:

	YES	NO
65 or older and has owned homestead for five (5) consecutive years; or	☑	☐
Receives benefits under Title II or Title XVI of the Federal Social Security Act and has owned homestead for one year; and	☑	☐
Living in the home?	☑	☐

STEP 4 OWNER SIGNATURES

I understand that upon approval of this application by the municipal assessing officials, a lien shall be created against the above described property, pursuant to RSA 72:38-a. My signature below indicates my agreement with the obligation incurred against the property described in Step 2 above. 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

TYPE OR PRINT NAME	SIGNATURE (IN INK)	DATE
Leo A. Short, Jr.	Leo Short Jr	2/2/25

PA-30 Rev 12/2019

FORM PA-30

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

ELDERLY AND DISABLED TAX DEFERRAL APPLICATION

STEP 5 APPROVAL BY THE MORTGAGEE

By signing below the mortgagee signifies that they do approve and are duly notified that upon approval of this application by the municipal assessing officials a lien shall be created against the above described property pursuant to RSA 72:38-a III

NAME OF MORTGAGE HOLDER

SIGNATURE OF OFFICER OR AGENT FOR MORTGAGEE | TITLE | DATE

TO BE COMPLETED BY MUNICIPAL ASSESSING OFFICIALS

STEP 6 AMOUNT OF TAXES DEFERRED

(a) Amount of tax deferred in prior years	4,149.00
(b) Amount of tax deferred in current year	3,681.09
(c) Total amount of taxes deferred [6(a) + 6(b)]	7,830.09

STEP 7 PERCENT OF EQUITY VALUE ENCUMBERED

(a) Enter the percentage of total equity value of the property encumbered in prior years	1.9%
(b) Enter the percentage of total equity value of the property encumbered in current year	1.7%
(c) Percentage of total equity value the property encumbered for All Years [7(a) + 7(b)]	3.6%

STEP 8 MUNICIPAL DECISION

	GRANTED	DENIED	AMOUNT	DATE
☒ Elderly Tax Deferral	☒	○	3,681.09	
☐ Disabled Tax Deferral	○	○		

For Deferrals This page must be returned to the property owner after approval or denial on or before July 1 following the date of Notice of Tax as defined in RSA 72:1-d by first class mail (RSA 72:34 IV)

Reason for Denial

STEP 9 APPROVAL OF A MAJORITY OF SELECTMEN / MUNICIPAL ASSESSING OFFICIALS

PRINT TYPE NAME OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL	SIGNATURE (IN INK) OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL	DATE
W. William Hutwelker		
James Tempesta		
Mark LaBelle		

2025

Elderly Deferral Worksheet
Property Owner: Short Jr, Leo
Map: 227
Lot: 10

Date: 04/15/2024

ER Ratio TY 2024 (1=100%)
0..955

Total of Priority Liens	
Mortgage:	0

Assessed Value/ER Ratio = 241,100 @ .955 → Equalized Assessed Value 230,250

Equalized Assessed Value 230,250 − Total of Priority Liens (Less) 0

Equity Value x 230,250 × 0.85 = **Amount that May be deferred** 195,713

Amount of Taxes Deferred PY	4,149
Amount Requested CY	3,681
Total Deferred Taxes	7,830
% of Equity Value PY	1.9%
% of Equity Value CY	1.7%
% of Total Equity Value	3.6%

FOR REGISTER OF DEEDS USE ONLY

FORM **PA-30**

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

ELDERLY AND DISABLED TAX DEFERRAL APPLICATION

DUE MARCH 1 FOLLOWING THE NOTICE OF TAX

STEP 1 OWNER AND APPLICANT NAME AND ADDRESS

OWNER AND APPLICANT INFORMATION

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

OWNER: MILLER, SCOTT R.		
APPLICANT'S LAST NAME: MILLER	APPLICANT'S FIRST NAME: SCOTT	MI: R
APPLICANT'S LAST NAME:	APPLICANT'S FIRST NAME:	MI:
STREET ADDRESS: 95 GREENWOOD AVE		
MAILING ADDRESS (if different from above):		
CITY/TOWN: NORTH SWANZEY	STATE: NH	ZIPCODE: 03431

STEP 2 PROPERTY LOCATION

PROPERTY LOCATION

STREET: 95 GREENWOOD AVE					
CITY/TOWN: SWANZEY, NH				COUNTY: CHESHIRE	
NUMBER OF ACRES: .30	TAX MAP: 101	BLOCK:	LOT: 12	BOOK: 2,951	PAGE: 1,007

STEP 3 TO BE COMPLETED BY PROPERTY OWNER

		YES	NO
(a) Tax year for which the deferral is requested	2024		
(b) Amount of requested tax deferral	$4,708		
(c) Amount of tax bill	$4,708		
(d) Is the applicant:			
65 or older and has owned homestead for five (5) consecutive years; or		( )	(X)
Receives benefits under Title II or Title XVI of the Federal Social Security Act and has owned homestead for one year; and		(X)	( )
Living in the home?		(X)	( )

STEP 4 OWNER SIGNATURES

I understand that upon approval of this application by the municipal assessing officials, a lien shall be created against the above described property, pursuant to RSA 72:38-a. My signature below indicates my agreement with the obligation incurred against the property described in Step 2 above. 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.

TYPE OR PRINT NAME	SIGNATURE (IN INK)	DATE
Scott R. Miller	Scott R. Miller	1/26/25

PA-30
Rev 04/2017

FORM PA-30

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

ELDERLY AND DISABLED TAX DEFERRAL APPLICATION

STEP 5 APPROVAL BY THE MORTGAGEE

By signing below, the mortgagee signifies that they do approve and are duly notified that upon approval of this application by the municipal assessing officials, a lien shall be created against the above described property, pursuant to RSA 72:38-a, III.

Scott R. Miller – no mortgage
NAME OF MORTGAGE HOLDER

SIGNATURE OF OFFICER OR AGENT FOR MORTGAGEE | TITLE | DATE

TO BE COMPLETED BY MUNICIPAL ASSESSING OFFICIALS

STEP 6 AMOUNT OF TAXES DEFERRED

(a) Amount of tax deferred in prior years	$18,435
(b) Amount of tax deferred in current year	$4,708
(c) Total amount of taxes deferred [6(a) + 6(b)]	$23,143

STEP 7 PERCENT OF EQUITY VALUE ENCUMBERED

(a) Enter the percentage of total equity value of the property encumbered in prior years	8.6%
(b) Enter the percentage of total equity value of the property encumbered in current year	2.2%
(c) Percentage of total equity value the property encumbered for: All Years [7(a) + 7(b)]	10.8%

STEP 8 MUNICIPAL DECISION

	GRANTED	DENIED	AMOUNT	DATE
☐ Elderly Tax Deferral	○	○		
☑ Disabled Tax Deferral	⊘	○	$4,708	

For Deferrals: This page must be returned to the property owner after approval or denial, on or before July 1, following the date of Notice of Tax as defined in RSA 72:1-d, by first class mail. (RSA 72:34, IV)

Reason for Denial

STEP 9 APPROVAL OF A MAJORITY OF SELECTMEN / MUNICIPAL ASSESSING OFFICIALS

PRINT / TYPE NAME OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL	SIGNATURE (IN INK) OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL	DATE
W. William Hutwelker		
James Tempesta		
Mark LaBelle		

2025

Elderly Deferral Worksheet
Property Owner: Miller, Scott
Map: 101
Lot: 12

ER Ratio TY 2024 (1=100%)
0.955

Total of Priority Liens	
Mortgage:	0

Assessed Value/ER Ratio = 242,100

0.955 Equalized Assessed Value 253,508

Equalized Assessed Value 253,508

Less Total of Priority Liens 0

Equity Value x 253,508

0.85 **= Amount that May be deferred** 215,482

Amount of Taxes Deferred PY 18,435

Amount Requested CY 4,708

Total Deferred Taxes 23,143

% of Equity Value PY 8.6%

% of Equity Value CY 2.2%

% of Total Equity Value 10.8%

FORM PA-7

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

NOTICE OF INTENT TO CUT WOOD OR TIMBER

RECEIVED APR 21 2025 TOWN OF SWANZEY

23

(Assigned by Municipality)

YR [ ][ ] - TOWN [ ][ ][ ] - OP# [ ][ ] - [T]

For Tax Year April 1, 24 to March 31, 25

PLEASE TYPE OR PRINT *(If filling in form on-line; use TAB Key to move through fields)*

1. Town/City of: Swanzey

2. Tax Map/Block/Lot or USFS Sale Name & Unit No.
250 / 15/0/0/0

3. Intent Type: Original (X) Supplemental ( ) _____ (Original Intent Number)

4. Name of Access Road: Hale Hill Rd

5a. Acreage of Lot: 4.0 Acreage of Cut: 2

5b. Anticipated Start Date: 4-14-25

6. Type of ownership (check only one):
   a. Owner of Land and Stumpage (Sole Owner) (X)
   b. Owner of Land and Stumpage (Joint Tenants) ( )
   c. Owner of Land and Stumpage (Tenants in Common) ( )
   d. Previous owner retaining deeded timber rights ( )
   e. Owner/Purchaser of stumpage & timber rights on public lands (Fed., State, municipal, etc.) or Utility Easements ( )

REPORT OF CUT / CERTIFICATE TO BE SENT TO:

OWNER (X) OR LOGGER / FORESTER ( )

BY MAIL ( ) OR E-MAIL ( )

7. I/We hereby accept responsibility for reporting all timber cut within 60 days after the completion of the operation or by May 15, whichever comes first. I/We also assume responsibility for any yield tax which may be assessed. (If a corporation, an officer must sign.)

Attach a signature page for additional owners.

Edwin Ridley — 4-10-25
SIGNATURE (in ink) OF OWNER(S) OR CORPORATE OFFICER(S) — DATE SIGNED

Edwin Ridley
PRINT CLEARLY OR TYPE NAME OF OWNER(S) OR CORPORATE OFFICER(S)

Edwin Ridley — 4-10-25
SIGNATURE (in ink) OF OWNER(S) OR CORPORATE OFFICER(S) — DATE SIGNED

Edwin Ridley
PRINT CLEARLY OR TYPE NAME OF OWNER(S) OR CORPORATE OFFICER(S)

47 Matthews Rd
MAILING ADDRESS

Fitzwilliam | NH | 03447
CITY OR TOWN | STATE | ZIPCODE

ridleytrucking1@gmail.com
E-MAIL ADDRESS

603-585-6990 | 603-209-6401
HOME PHONE (Enter number without dashes) | CELL PHONE (Enter number without dashes)

8. Description of Wood or Timber To Be Cut

Species	Estimated Amount To Be Cut
White Pine	20000 MBF
Hemlock	6600 MBF
Red Pine	MBF
Spruce & Fir	MBF
Hard Maple	MBF
White Birch	MBF
Yellow Birch	MBF
Oak	3500 MBF
Ash	MBF
Soft Maple	1200 MBF
Beech/Pallet/Tie & Mat Logs/ Pine Box	MBF
Other (Specify)	MBF
Pulpwood	**Tons**
Spruce & Fir	
Hardwood & Aspen	
Pine	
Hemlock	
Biomass Chips	
Miscellaneous	
High Grade Spruce/Fir	Tons
Cordwood & Fuelwood	30 Cords

9. Species and Amount of Wood or Timber For Personal Use or Exempt. See exemptions on back of form.

Species	Amount:

10. By signing below, the Logger/Forester or person responsible for cutting hereby accepts responsibility for verifying the volumes of wood and timber to be reported by the owner, and certifies that they are familiar with RSA 227-J, the timber harvest laws.

Richard G Pelta Jr — 4 10 25
SIGNATURE (in ink) OF PERSON RESPONSIBLE FOR CUT — DATE

Richard G Pelta Jr.
PRINT CLEARLY OR TYPE NAME OF PERSON RESPONSIBLE FOR CUT

142 Bigelow Hill Rd
MAILING ADDRESS

Troy N.H. | NH | 03465
CITY OR TOWN | STATE | ZIPCODE

603 242 6660 |
PHONE NUMBER | E-MAIL ADDRESS

FOR MUNICIPAL ASSESSING OFFICIALS ONLY

The Selectmen/Municipal Assessing Officials hereby certify that:
1. All owners of record have signed the Intent;
2. The land is not under the Current Use Unproductive category;
3. The form is complete and accurate; and
4. Any timber tax bond required has been received. $ _____ Date: 4/10/25
5. The tax collector will be notified within 30 days of receipt pursuant to RSA 79:10.
6. This form to be forwarded to DRA within 30 days.

SIGNATURE OF MUNICIPAL ASSESSING OFFICIAL DATE | SIGNATURE OF MUNICIPAL ASSESSING OFFICIAL DATE | SIGNATURE OF MUNICIPAL ASSESSING OFFICIAL DATE

SIGNATURE OF MUNICIPAL ASSESSING OFFICIAL DATE | SIGNATURE OF MUNICIPAL ASSESSING OFFICIAL DATE

PA-7
Rev 04/2019

ORIGINAL WARRANT
YIELD TAX LEVY

THE STATE OF NEW HAMPSHIRE

COUNTY OF: **Cheshire**

TO: ***Kevin Westcott*** , Collector of Taxes for Town of: Swanzey , in said County.

In the name of said State, you are hereby directed to collect on or before thirty (30) days from the date of bill from the person(s) named herewith committed to you, the Yield Tax set against their name(s), amounting in all to the yield tax due, below, with interest at eighteen (18%) percent per annum from the due date and on all sums not paid on or before that day. We further order you to pay all monies collected to the treasurer of said town, or treasurer's designee as

Given under our hands and seal at ***Swanzey*** NH

Selectman/Assessor Date

Selectman/Assessor Date

Selectman/Assessor Date

Selectman/Assessor Date

Selectman/Assessor Date

DATE OF BILLING: **April 16, 2025**

NAME & ADDRESS	TAX MAP & LOT	OPERATION #	YIELD TAX DUE
Kennebec Lumber Co. (Note: Town of Swanzey Land) PO Box 227 Greenfield, NH 03047	**Map 211 Lot 17**	**24-441-02-T**	**$1,460.55**
DATE YIELD TAX DUE:	**May 16, 2025**	**TOTAL YIELD TAX:**	**$1,460.55**

Form PA-9

CERTIFICATION OF YIELD TAXES ASSESSED
INTENT FILED DURING TAX YEAR: April 1, 202X to March 31, 202X

TOWN / CITY OF: Swanzey
COUNTY OF: Cheshire
DATE OF BILLING: April 16, 2025

SEND SIGNED COPY TO: NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
PO BOX 487
CONCORD, NH 03302-0487
or E-mail to timber@dra.nh.gov

Selectman/Assessor Date

Selectman/Assessor Date

Selectman/Assessor Date

Selectman/Assessor Date

Selectman/Assessor Date

# 1	# 4	# 5	# 6	#6	#7		# 8	# 9	# 10
OWNER(S)	**SPECIES**	**NUMBER OF BOARD FEET (In Thousands)**	**NUMBER OF TONS**	**NUMBER OF CORDS**	**STUMPAGE VALUE**		**TOTAL ASSESSED VALUE**	**TAX AT 10 %**	
Kennebec Lumber Co. (Note: Town of Swanzey Land) PO Box 227 Greenfield, NH 03047	WHITE PINE	35.785				$132.50	$4,741.51	$474.15	**Subtotal of TAXES on this operation (Col. #9)**
	HEMLOCK	37.945				$40.00	$1,517.80	$151.78	
	RED PINE					$40.00			
	SPRUCE & FIR					$92.50			
# 2	HARD MAPLE	0.700				$212.50	$148.75	$14.88	
DESIGNATED ON NOTICE OF INTENT TO CUT	WHITE BIRCH	0.090				$75.00	$6.75	$0.68	**$1,460.55**
	YELLOW BIRCH	0.410				$150.00	$61.50	$6.15	
	OAK	25.385				$265.00	$6,727.03	$672.70	
TAX MAP & LOT #	ASH	0.455				$150.00	$68.25	$6.83	**Less bond or amount previously paid, *if applicable***
Map 211 Lot 17	SOFT MAPLE	1.100				$105.00	$115.50	$11.55	
	BEECH/PALLET/TIE LOGS	7.000				$60.00	$420.00	$42.00	
	PINE BOX / PALLET					$22.50			
	OTHER:	0.045				$60.00	$2.70	$0.27	
	OTHER:								
# 3	OTHER:								
OPERATION NUMBER					**TONS**	**CORDS**			
24-441-02-T	SPRUCE & FIR				$ 0.50				**Total Amount Due**
	HARDWOOD & ASPEN		24.94		$ 2.00		$49.88	$4.99	
	PINE				$ 0.25				
	HEMLOCK		70.19		$ 1.25		$87.74	$8.77	**$1,460.55**
ACCOUNT OR SERIAL #:	BIOMASS CHIPS				$ 0.50				
	HIGH GRADE SPRUCE				$ 17.50				
	CORDWOOD			47		$ 14.00	$658.00	$65.80	
							$14,605.41	**$1,460.55**	

FORM PA-29

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

PERMANENT APPLICATION FOR PROPERTY TAX CREDITS/EXEMPTIONS

MUNICIPAL AUTHORIZATION - TO BE COMPLETED BY MUNICIPAL ASSESSING OFFICIALS

VETERANS' TAX CREDIT

MUNICIPAL TAX MAP 110 BLOCK LOT 112

	AMOUNT	GRANTED	DENIED	DATE
[X] Veterans' Tax Credit RSA 72:28 *(Standard $50; Optional $51 up to $750)*	250	(X)	○	
[ ] All Veterans' Tax Credit RSA 72:28-b *(Standard $50; Optional $51 up to $750)*		○	○	
[ ] Tax Credit for Service-Connected Total Disability *(Standard $700; Optional $701 up to $4,000)*		○	○	
[ ] Surviving Spouse Tax Credit *(Standard $700; Optional $701 up to $2,000)*		○	○	
[ ] Tax Credit for Combat Service pursuant to RSA 72:28-C *($50 up to $500)*		○	○	

[X] Review Applicable Discharge Papers Form(s) DD214

[ ] Other Information

VETERANS' EXEMPTION

[ ] Certain Disabled Veterans' Exemption ○ Veteran ○ Surviving Spouse GRANTED ○ DENIED ○

APPLICABLE ELDERLY, DISABLED AND DEAF EXEMPTION INCOME AND ASSET LIMITS

CONTACT YOUR MUNICIPALITY FOR INCOME AND ASSET LIMITS

Income Limits	Deaf Exemption	Disabled Exemption	Elderly Exemption
Single			
Married			
Asset Limits			
Single			
Married			

Elderly Exemption Per Age Category

65-74 years of age	
75-79 years of age	
80+ years of age	

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

	AMOUNT	GRANTED	DENIED	DATE
[ ] Elderly Exemption		○	○	
[ ] Improvements to Assist Persons with Disabilities		○	○	
[ ] Blind Exemption		○	○	
[ ] Deaf Exemption		○	○	
[ ] Disabled Exemption		○	○	
[ ] Solar Energy Systems Exemption		○	○	
[ ] Woodheating Energy Systems Exemption		○	○	
[ ] Wind-powered Energy Systems Exemption		○	○	

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

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

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

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

Municipal Notes

3/31/25 Application viewed by Assessor.

PRINT / TYPE NAME OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL	SIGNATURE (IN INK) OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL	DATE
W. William Hutwelker		
James Tempesta		
Mark LaBelle		

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

FORM PA-29

PERMANENT APPLICATION FOR PROPERTY TAX CREDITS/EXEMPTIONS

MUNICIPAL AUTHORIZATION - TO BE COMPLETED BY MUNICIPAL ASSESSING OFFICIALS

VETERANS' TAX CREDIT

MUNICIPAL TAX MAP 220 BLOCK LOT 136

	AMOUNT	GRANTED	DENIED	DATE
☐ Veterans' Tax Credit RSA 72:28 *(Standard $50; Optional $51 up to $750)*		○	○	
☐ All Veterans' Tax Credit RSA 72:28-b *(Standard $50; Optional $51 up to $750)*		○	○	
☒ Tax Credit for Service-Connected Total Disability *(Standard $700; Optional $701 up to $4,000)*	4000	☒	○	
☐ Surviving Spouse Tax Credit *(Standard $700; Optional $701 up to $2,000)*		○	○	
☐ Tax Credit for Combat Service pursuant to RSA 72:28-C *($50 up to $500)*		○	○	

☒ Review Applicable Discharge Papers Form(s) DD214 & Service Connected letter

☐ Other Information

VETERANS' EXEMPTION

☐ Certain Disabled Veterans' Exemption ○ Veteran ○ Surviving Spouse GRANTED ○ DENIED ○

APPLICABLE ELDERLY, DISABLED AND DEAF EXEMPTION INCOME AND ASSET LIMITS

CONTACT YOUR MUNICIPALITY FOR INCOME AND ASSET LIMITS

Income Limits	Deaf Exemption	Disabled Exemption	Elderly Exemption
Single			
Married			
Asset Limits			
Single			
Married			

Elderly Exemption Per Age Category

65-74 years of age	
75-79 years of age	
80+ years of age	

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

	AMOUNT	GRANTED	DENIED	DATE
☐ Elderly Exemption		○	○	
☐ Improvements to Assist Persons with Disabilities		○	○	
☐ Blind Exemption		○	○	
☐ Deaf Exemption		○	○	
☐ Disabled Exemption		○	○	
☐ Solar Energy Systems Exemption		○	○	
☐ Woodheating Energy Systems Exemption		○	○	
☐ Wind-powered Energy Systems Exemption		○	○	

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

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

Municipal Notes

3/31/25 Application and paperwork reviewed by Assessor.

PRINT / TYPE NAME OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL	SIGNATURE (IN INK) OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL	DATE
W. William Hutwelker		
James Tempesta		
Mark LaBelle		

FORM PA-29

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

PERMANENT APPLICATION FOR PROPERTY TAX CREDITS/EXEMPTIONS

MUNICIPAL AUTHORIZATION - TO BE COMPLETED BY MUNICIPAL ASSESSING OFFICIALS

VETERANS' TAX CREDIT

MUNICIPAL TAX MAP 227 BLOCK LOT 15

	AMOUNT	GRANTED	DENIED	DATE
☐ Veterans' Tax Credit RSA 72:28 *(Standard $50; Optional $51 up to $750)*		○	○	
☐ All Veterans' Tax Credit RSA 72:28-b *(Standard $50; Optional $51 up to $750)*		○	○	
☒ Tax Credit for Service-Connected Total Disability *(Standard $700; Optional $701 up to $4,000)*	4000	⊗	○	
☐ Surviving Spouse Tax Credit *(Standard $700; Optional $701 up to $2,000)*		○	○	
☐ Tax Credit for Combat Service pursuant to RSA 72:28-C *($50 up to $500)*		○	○	

☒ Review Applicable Discharge Papers Form(s) DD214 & Service Connected letter

☐ Other Information

VETERANS' EXEMPTION

☐ Certain Disabled Veterans' Exemption ○ Veteran ○ Surviving Spouse GRANTED ○ DENIED ○

APPLICABLE ELDERLY, DISABLED AND DEAF EXEMPTION INCOME AND ASSET LIMITS

CONTACT YOUR MUNICIPALITY FOR INCOME AND ASSET LIMITS

Income Limits	Deaf Exemption	Disabled Exemption	Elderly Exemption
Single			
Married			
Asset Limits			
Single			
Married			

Elderly Exemption Per Age Category

65-74 years of age	
75-79 years of age	
80+ years of age	

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

	AMOUNT	GRANTED	DENIED	DATE
☐ Elderly Exemption		○	○	
☐ Improvements to Assist Persons with Disabilities		○	○	
☐ Blind Exemption		○	○	
☐ Deaf Exemption		○	○	
☐ Disabled Exemption		○	○	
☐ Solar Energy Systems Exemption		○	○	
☐ Woodheating Energy Systems Exemption		○	○	
☐ Wind-powered Energy Systems Exemption		○	○	

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☐ * Federal Income Tax Form.
☐ * State Interest and Dividends Tax Form.
☐ * Property Tax Inventory Form filed in any other town.

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

Municipal Notes

3/31/25 Application and paperwork reviewed by Assessor.

PRINT / TYPE NAME OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL	SIGNATURE (IN INK) OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL	DATE
W. William Hutwelker		
James Tempesta		
Mark LaBelle		

Map 222 Lot 29

FORM PA-29

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

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
☐ Veterans' Tax Credit RSA 72:28 *(Standard $50; Optional $51 up to $750)*		○	○	
☐ All Veterans' Tax Credit RSA 72:28-b *(Standard $50; Optional $51 up to $750)*		○	○	
☐ Tax Credit for Service-Connected Total Disability *(Standard $700; Optional $701 up to $4,000)*		○	○	
☐ Surviving Spouse Tax Credit *(Standard $700; Optional $701 up to $2,000)*		○	○	
☐ Tax Credit for Combat Service pursuant to RSA 72:28-c *($50 up to $500)*		○	○	

☐ Reviewed documents submitted by applicant (list documents reviewed)

☐ 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

	Deaf Exemption	Disabled Exemption	Elderly Exemption
Income Limits			
Single			
Married			
Asset Limits			
Single			
Married			

Elderly Exemption Per Age Category

65–74 years of age	
75–79 years of age	
80+ years of age	

STANDARD and LOCAL OPTIONAL EXEMPTIONS

	AMOUNT	GRANTED	DENIED	DATE
☐ Elderly Exemption		○	○	
☐ Improvements to Assist Persons with Disabilities		○	○	
☐ Blind Exemption		○	○	
☐ Deaf Exemption		○	○	
☐ Disabled Exemption		○	○	
☐ Electric Energy Storage Systems Exemption		○	○	
☒ Solar Energy Systems Exemption	21,480	☒	○	
☐ Woodheating Energy Systems Exemption		○	○	
☐ Wind-powered Energy Systems Exemption		○	○	
☐ Renewable Generation Facilities and Electric Energy Storage Systems		○	○	

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

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

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

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

Municipal Notes

3/31/25 Application reviewed by Assessor.

PRINT / TYPE NAME OF SELECTMAN / MUNICIPAL ASSESSING OFFICIAL	SIGNATURE (IN INK) OF SELECTMAN / MUNICIPAL ASSESSING OFFICIAL	DATE
W. William Hutwelker		
James Tempesta		
Mark LaBelle		

FORM PA-35

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

ASSESSING OFFICIALS' RESPONSE TO TAX CREDITS / EXEMPTIONS OR TAX DEFERRAL APPLICATION

STEP 1 OWNER AND APPLICANT INFORMATION

OWNER: FULLER, HEATHER A. / SOUTHWICK, MURIEL I.

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

APPLICANT'S LAST NAME: FULLER — APPLICANT'S FIRST NAME: HEATHER — MI: A

APPLICANT'S LAST NAME: — APPLICANT'S FIRST NAME: — MI:

MAILING ADDRESS: 45 ANTHONY CIRCLE

CITY/TOWN: SWANZEY — STATE: NH — ZIPCODE: 03446

PROPERTY ADDRESS for which Tax Credit / Exemption / Deferral is claimed:

TAX MAP: 243 — BLOCK: 55 — LOT: 0/MH0/45

STEP 2 TAX CREDITS / EXEMPTIONS / TAX DEFERRAL

VETERANS' TAX CREDITS / EXEMPTION

	AMOUNT	GRANTED	DENIED	DATE
☐ Veterans' Tax Credit RSA 72:28 *(Standard $50; Optional $51 up to $750)*		☐	☐	
☐ All Veterans' Tax Credit RSA 72:28-b *(Standard $50; Optional $51 up to $750)*		☐	☐	
☉ Tax Credit for Service-connected Total Disability *(Standard $700; Optional $701 up to $4,000)*	4000.00	☉	☐	
☐ Surviving Spouse Tax Credit *(Standard $700; Optional $701 up to $2,000)*		☐	☐	
☐ Tax Credit for Combat Service RSA 72:28-c *($50 up to $500)*		☐	☐	

☐ Review Applicable Discharge Papers Form(s):

☐ Other Information:

☐ Certain Disabled Veterans' Exemption Filing As the ☐ Veteran ☐ Surviving Spouse GRANTED ☐ DENIED ☐

APPLICABLE ELDERLY, DISABLED AND DEAF EXEMPTION INCOME AND ASSET LIMITS

CONTACT YOUR MUNICIPALITY FOR INCOME AND ASSET LIMITS

	Deaf Exemption	Disabled Exemption	Elderly Exemption
Income Limits			
Single			
Married			
Asset Limits			
Single			
Married			

Elderly Exemption Per Age Category

65-74 years of age	
75-79 years of age	
80+ years of age	

STANDARD and LOCAL OPTIONAL EXEMPTIONS *(when previously adopted by the City/Town)*

	AMOUNT	GRANTED	DENIED	DATE
☐ Elderly Exemption		☐	☐	
☐ Improvements to Assist Persons with Disabilities		☐	☐	
☐ Blind Exemption		☐	☐	
☐ Deaf Exemption		☐	☐	
☐ Disabled Exemption		☐	☐	
☐ Electric Energy Storage Systems Exemption		☐	☐	
☐ Solar Energy Systems Exemption		☐	☐	
☐ Woodheating Energy Systems Exemption		☐	☐	
☐ Wind-powered Energy Systems Exemption		☐	☐	

ELDERLY / DISABLED TAX DEFERRAL

☐ Elderly & Disabled Tax Deferral GRANTED ☐ DENIED ☐ AMOUNT: DATE:

For Deferrals: This page must be returned to the property owner after approval or denial, on or before July 1, following the date of Notice of Tax as defined in RSA 72:1-d, by first class mail. (RSA 72:34, IV)

STEP 3 COMMENTS / NOTES

Municipal Notes

TO CORRECT ORIGINAL APPLICATION. ADDITIONAL INFORMATION HAS DETERMINED ELIGIBILITY FOR CREDIT NOTED ABOVE.

FORM
PA-35

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

ASSESSING OFFICIALS' RESPONSE TO TAX CREDITS / EXEMPTIONS OR TAX DEFERRAL APPLICATION

MUNICIPAL AUTHORIZATION

STEP 4 SIGNATURES

PRINT / TYPE NAME OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL	SIGNATURE (IN INK) OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL	DATE
W. WILLIAM HUTWELKER		
JAMES TEMPESTA		
MARK LABELLE		

APPEAL PROCEDURE

If an application for a property tax exemption or tax credit is denied, an applicant may appeal in writing on or before **September 1** following the date of notice of tax as defined in RSA 72:1-d, to the New Hampshire Board of Tax and Land Appeals (BTLA) or the Superior Court in the county where the property is located. **Example:** If you were denied an exemption from your 2014 property taxes, you have until September 1, 2015, to appeal. Forms for appealing to the BTLA may be obtained from the NH BTLA, 107 Pleasant Street, Concord, NH 03301; their website at www.nh.gov/btla; or by calling (603) 271-2578. Be sure to specify **EXEMPTION APPEAL**.

INSTRUCTIONS

STEP 1 PROPERTY OWNER'S INFORMATION

Please type or print the property owner(s) name and address in the spaces provided. Also enter the property address, tax map, block and lot numbers of the property for which the exemption, tax credit or tax deferral is claimed.

STEP 2 TAX CREDITS / EXEMPTIONS / TAX DEFERRAL

Check the Tax Credit(s) / Exemption(s) / Tax Deferral box(es) which apply to the property listed in Step 1.
Check the box(es) Granted or Denied which apply.
Place the amount of the Tax Credit / Exemption / Tax Deferral which was granted or denied.
Place the date the Tax Credit / Exemption / Tax Deferral was granted or denied.
For those exemptions having income or asset limitations, the municipal assessing officials may request true copies of any documents needed to verify eligibility.
All documents and copies of such documents submitted by the applicant shall be returned to the applicant after a decision is made on the application.

STEP 3 COMMENTS / NOTES

Optional space to place any notes or comments which the applicant should be made aware of.

STEP 4 SIGNATURES

Selectmen or Municipal Assessing Officials must print and sign their name in ink and date the form.

Marazoff Assessing Services, LLC.
21 June St.
Keene, NH 03431

2024 ABATEMENT RECOMMENDATION

DATE: April 4, 2025

TOWN: Swanzey, NH

TO: Board of Selectmen

FROM: Dave Marazoff, CNHA

OWNER: Davis Manor Water Right Holders; Richard D. Wollert Jr., Trustee
38 Talbot Hill Rd
Swanzey NH 03446

REPRESENTATIVE: N/A

LOCATION OF PROPERTY APPEALED: Davis Ave, Swanzey (Vacant- Spring Lot)

PROPERTY TAX ID (PID): 234/13/0/0/0

TAX YEAR APPEALED: 2024

PROPERTY ASSESSMENT APPEALED: $41,600.

Municipalities may abate taxes "for good cause shown." RSA 76:16. Good cause is generally established by showing an error in the assessment calculation or a disproportionate assessment. Good cause can also be established by showing poverty and inability to pay the tax. If the abatement application is based on disproportionate assessment, the taxpayer has the burden to show how the assessment was disproportionate. To carry this burden the taxpayer must show:

a. What the property was worth (market value) on the assessment date.

b. The property's "equalized assessment" exceeded the property's market value. To calculate the equalized assessment, simply divide the assessment by the municipality's equalization ratio (assessment ÷ ratio). Because a property's market value is a crucial issue, **taxpayers must have an opinion of the market value estimate. Obtaining an appraisal or presenting sales of comparable properties can show this value estimate.**

COMMENTS: The taxpayer requests abatement consideration due to the change in taxable value in 2024. The increase was the result of a re-mapping project the town contracted in 2023 for update of assessment maps for GIS purposes. The land value for the property was previously considered inherent in the assessment of (8) individual "Davis Spring Lot Users". As such, the land portion of the assessment on this card had no value. The land value re-appeared after the mapping project was completed. The land portion was abated for the 2023 tax year. However, the $40,300 land portion that was abated for 2023 was not removed from the property card prior to the 1st 2024 tax billing. The request is for a refund or abatement of any taxable land assessed on the 1st tax billing of 2024.

PROPERTY TAX ID (PID): 234/13/0/0/0 (Continued)

TAX YEAR APPEALED: 2024

RECOMMENDATIONS: Abate any land portion value billed on the 1st tax bill of the 2024 property tax assessment. The final 2024 tax assessment after removing the land portion was $1,300. This represents value for an outbuilding.

After review of the information, my recommendation to the Board of Selectmen is to GRANT the request. Abate the $40,300 taxable portion of land value on the 1st tax bill for 2024 to the taxpayer. There was no 2nd bill for 2024 sent (see attached copy of the 1st bill). Instruct the tax collector to refund/ abate the appropriate balance after adjusting the 2024 tax bill.

Signed _____ **David Marazoff, CNHA**

Date 4/4/25

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

ABATEMENT GRANTED	ABATEMENT DENIED
_____	_____
_____	_____
_____	_____
Signature/Date	Signatures/Date

Marazoff Assessing Services, LLC.
21 June St.
Keene, NH 03431

2024 ABATEMENT RECOMMENDATION

DATE: March 19, 2025

TOWN: Swanzey, NH

TO: Board of Selectmen

FROM: Dave Marazoff, CNHA

OWNER: Hoffman, George E.
Hoffman, Tamara E.
Swanzey, NH 03446

REPRESENTATIVE: N/A

LOCATION OF PROPERTY APPEALED: 659 Swanzey Lake Rd.

PROPERTY TAX ID (PID): 247 / 25 / 0 / 0

TAX YEAR APPEALED: 2024

PROPERTY ASSESSMENT APPEALED: $262,200.

Municipalities may abate taxes "for good cause shown." RSA 76:16. Good cause is generally established by showing an error in the assessment calculation or a disproportionate assessment. Good cause can also be established by showing poverty and inability to pay the tax. If the abatement application is based on disproportionate assessment, the taxpayer has the burden to show how the assessment was disproportionate. To carry this burden the taxpayer must show:

a. What the property was worth (market value) on the assessment date.

b. The property's "equalized assessment" exceeded the property's market value. To calculate the equalized assessment, simply divide the assessment by the municipality's equalization ratio (assessment ÷ ratio). Because a property's market value is a crucial issue, **taxpayers must have an opinion of the market value estimate. Obtaining an appraisal or presenting sales of comparable properties can show this value estimate.**

COMMENTS: The taxpayer cites a lack of any improvements and poor condition of the dwelling as the nature of the request for abatement consideration. The subject is an older 1800's-built home on 5.2-acre lot. They also state the condition of a detached barn as poor.

PROPERTY TAX ID (PID): 247 / 25 / 0 / 0 (Continued)

TAX YEAR APPEALED: 2024

RECOMMENDATIONS: In review of the abatement that was submitted, an inspection of the dwelling was done on 3/4/25 of the property. Upon inspection, I feel that lowering the dwelling condition from average to fair is reasonable. The detached barn condition is poor, but the assessment reflects this already.

In lowering the dwelling condition factor, the resulting amount is a 2024 assessment of $232,400 in taxable value.

After review of the information, my recommendation to the Board of Selectmen is to GRANT the request. Abate the difference of $29,800 in taxable value. This should include any interest due from the date the taxes were paid.

Signed _____ **David Marazoff, CNHA**
Date 4/4/25

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

ABATEMENT GRANTED

_____

_____

_____
Signatures/Date

ABATEMENT DENIED

_____

_____

_____
Signatures/Date

Marazoff Assessing Services, LLC.
21 June St.
Keene, NH 03431

2024 ABATEMENT RECOMMENDATION

DATE: April 4, 2025

TOWN: Swanzey, NH

TO: Board of Selectmen

FROM: Dave Marazoff, CNHA

OWNER: Pier 60, LLC
497 Hooksett Rd. #394
Manchester, NH.03

REPRESENTATIVE: N/A

LOCATION OF PROPERTY APPEALED: 3 North Winchester St.

PROPERTY TAX ID (PID): 109 / 91 / 0 / 0

TAX YEAR APPEALED: 2024

PROPERTY ASSESSMENT APPEALED: $170,200.

Municipalities may abate taxes "for good cause shown." RSA 76:16. Good cause is generally established by showing an error in the assessment calculation or a disproportionate assessment. Good cause can also be established by showing poverty and inability to pay the tax. If the abatement application is based on disproportionate assessment, the taxpayer has the burden to show how the assessment was disproportionate. To carry this burden the taxpayer must show:

a. What the property was worth (market value) on the assessment date.

b. The property's "equalized assessment" exceeded the property's market value. To calculate the equalized assessment, simply divide the assessment by the municipality's equalization ratio (assessment ÷ ratio). Because a property's market value is a crucial issue, **taxpayers must have an opinion of the market value estimate. Obtaining an appraisal or presenting sales of comparable properties can show this value estimate.**

COMMENTS: The taxpayer requests abatement consideration for the 2024 tax assessment. In the submission, they state they purchased the property on 3/21/24 with the sole intent of renovating and selling the property after completion of the renovations. The subject is an older home in poor condition located near Thompson Bridge on North Winchester St.
It was sold and re-sold in 2024 as an investment or flip property. The current owner paid $167,000 for the property and is currently marketing it for sale (MLS# 5033693) for an asking price of $200k.

PROPERTY TAX ID (PID): 109 / 91 / 0 / 0 (Continued)

TAX YEAR APPEALED: 2024

RECOMMENDATIONS: After a review of the abatement form submitted, inspection of the home on 3/4/25, and review of the MLS activity, I would consider lowering the building condition factor from fair to poor reasonable. I am attaching photos of the interior as of 2024 in support of my recommendation.
The result is a revised 2024 assessment of $152,900. This revised assessment appears in-line with the 2024 market activity.

This change would impact the 2024 assessment by $17,300 in taxable value.

After review of the information, my recommendation to the Board of Selectmen is to GRANT the request. Abate the $17,300 difference of the taxable portion of value to the taxpayer with any interest due from the date the taxes were paid.

Signed _____ **David Marazoff, CNHA**
Date 4/4/25

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

ABATEMENT GRANTED

_____

_____

_____
Signature/Date

ABATEMENT DENIED

_____

_____

_____
Signatures/Date

TOWN OF SWANZEY

620 OLD HOMESTEAD HIGHWAY P.O.
BOX 10009
SWANZEY, NH 03446-0009
TOWN HALL (603) 352-7411 FAX (603) 352-6250
WWW.TOWN.SWANZEY.NH.US

MEMORANDUM - OFFICE OF THE CODE ENFORCEMENT OFFICER

TO: Swanzey Selectboard

FROM: Chris Levy, Code Enforcement Officer

RE: 3 North Winchester Street Abatement Request

DATE: 4/14/25

CC: Town Administrator; Christine Smith

The property at the above location applied for a renovation building permit on 4/13/2021. The cost of the renovations, at that time, was estimated at $65,000.00. The status of the proposed renovation is unknown as no certificate of completion was ever issued.

Another renovation building permit was requested and issued on 2/10/2025 for $130,000.00 in estimated renovation costs. The status of the proposed renovation is currently unknown. The Code Enforcement Office has received no progress inspection requests as required on the permit.

Respectfully Submitted,

Chris Levy
Swanzey Code Enforcement Officer

Marazoff Assessing Services, LLC.
21 June St.
Keene, NH 03431

2024 ABATEMENT RECOMMENDATION

DATE: April 7, 2025

TOWN: Swanzey, NH

TO: Board of Selectmen

FROM: Dave Marazoff, CNHA

OWNER: 234 Old Homestead Hwy Realty LLC
c/o John Burk
PO Box 705
Keene, NH 03431-705

REPRESENTATIVE: Gary Kinyon, Esq.

LOCATION OF PROPERTY APPEALED: Old Homestead Hwy (vacant)

PROPERTY TAX ID (PID): 210 / 12 / 0 / 0

TAX YEAR APPEALED: 2024

PROPERTY ASSESSMENT APPEALED: $552,800.

Municipalities may abate taxes "for good cause shown." RSA 76:16. Good cause is generally established by showing an error in the assessment calculation or a disproportionate assessment. Good cause can also be established by showing poverty and inability to pay the tax. If the abatement application is based on disproportionate assessment, the taxpayer has the burden to show how the assessment was disproportionate. To carry this burden the taxpayer must show:

a. What the property was worth (market value) on the assessment date.

b. The property's "equalized assessment" exceeded the property's market value. To calculate the equalized assessment, simply divide the assessment by the municipality's equalization ratio (assessment ÷ ratio). Because a property's market value is a crucial issue, **taxpayers must have an opinion of the market value estimate. Obtaining an appraisal or presenting sales of comparable properties can show this value estimate.**

COMMENTS: The taxpayer requests abatement consideration through counsel for the 2024 tax assessment. In the submission, they cite the level of assessment as excessive for this vacant parcel when compared to similar parcels owned by the taxpayer.
This parcel is a 43-acre vacant lot with frontage on Old Homestead Highway. The parcel is zoned Industrial Park, and it abuts another Industrial Park-zoned parcel under the same ownership and currently under construction. The Taxpayer also owns other vacant parcels (see attached Zoning Map). Another abutting lot on the other side of the subject parcel (lot #41) is a vacant 16-acre lot zoned Business District.

PROPERTY TAX ID (PID): 210 / 12 / 0 / 0 (Continued)

TAX YEAR APPEALED: 2024

COMMENTS (cont'd): The Taxpayer states an examination of the properties' assessment history would suggest a lower 2024 assessment to be the comparative trend. The taxpayer opinion of value is stated as $130,000 and use the comparative trend as a basis. In conclusion, they point out that consideration for wetlands and steep topography should be given. These factors limit the amount of developable acreage.

RECOMMENDATIONS: After a review of the abatement form submitted and examination of market activity for parcels zoned Industrial Park, I recommend the following:

Allow for a condition factor of -70% for the 40-acres assessed as excess rear land. The result is a revised 2024 assessment of $208,400. This revised assessment reflects 2024 market activity for parcels zoned Industrial Park.

After review of the information, my recommendation to the Board of Selectmen is to GRANT the request. Abate the $344,400 difference of taxable value to the taxpayer with any interest due from the date the taxes were paid.

Signed _____ **David Marazoff, CNHA**
Date 4/2/25

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

ABATEMENT GRANTED

_____

_____

_____
Signature/Date

ABATEMENT DENIED

_____

_____

_____
Signatures/Date

Marazoff Assessing Services, LLC.
21 June St.
Keene, NH 03431

2024 ABATEMENT RECOMMENDATION

DATE: March 24, 2025

TOWN: Swanzey, NH

TO: Board of Selectmen

FROM: Dave Marazoff, CNHA

OWNER: Russell Family Rev. Trust.
Russell, Stephen B. Trustee
39 Katie Lane
PO Box 10183
Swanzey, NH 03446

REPRESENTATIVE: N/A

LOCATION OF PROPERTY APPEALED: 39 Katie Lane

PROPERTY TAX ID (PID): 254 / 58 / 0 / 0 / 0

TAX YEAR APPEALED: 2024

PROPERTY ASSESSMENT APPEALED: $433,400.

Municipalities may abate taxes "for good cause shown." RSA 76:16. Good cause is generally established by showing an error in the assessment calculation or a disproportionate assessment. Good cause can also be established by showing poverty and inability to pay the tax. If the abatement application is based on disproportionate assessment, the taxpayer has the burden to show how the assessment was disproportionate. To carry this burden the taxpayer must show:

a. What the property was worth (market value) on the assessment date.

b. The property's "equalized assessment" exceeded the property's market value. To calculate the equalized assessment, simply divide the assessment by the municipality's equalization ratio (assessment ÷ ratio). Because a property's market value is a crucial issue, **taxpayers must have an opinion of the market value estimate. Obtaining an appraisal or presenting sales of comparable properties can show this value estimate.**

COMMENTS: The taxpayer requests consideration for an abatement based on what they interpret as "a higher level of assessment than their neighbors".

PROPERTY TAX ID (PID): 254 / 58 / 0 / 0 / 0 (Continued)

TAX YEAR APPEALED: 2024

RECOMMENDATIONS: Very little supporting information was supplied by the taxpayer in the abatement application. An inspection of the property was done on 3/4/25 of the property. The dwelling is a 1986-built contemporary style with attached garage. The quality assessed in 2024 was listed as AVG+20.
After my review of other Katie Lane assessments, I feel adjusting the quality of this home to AVG+10 would be reasonable. The result would be a revised 2024 tax assessment of $413,700.

After review of the information, my recommendation to the Board of Selectmen is to GRANT the request. Abate the difference of $19,700 in taxable value. This should include any interest due from the date the taxes were paid.

Signed _____ **David Marazoff, CNHA**
Date 4/8/25

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

ABATEMENT GRANTED

_____

_____

_____
Signatures/Date

ABATEMENT DENIED

_____

_____

_____
Signatures/Date

Marazoff Assessing Services, LLC.
21 June St.
Keene, NH 03431

2024 ABATEMENT RECOMMENDATION

DATE: March 24, 2025

TOWN: Swanzey, NH

TO: Board of Selectmen

FROM: Dave Marazoff, CNHA

OWNER: Frazier, Charlotte F.
22 Anthony Circle
Swanzey, NH 03446

REPRESENTATIVE: N/A

LOCATION OF PROPERTY APPEALED: 22 Anthony Circle

PROPERTY TAX ID (PID): 243 / 55 / 0 MH0 / 22

TAX YEAR APPEALED: 2024

PROPERTY ASSESSMENT APPEALED: $68,000.

Municipalities may abate taxes "for good cause shown." RSA 76:16. Good cause is generally established by showing an error in the assessment calculation or a disproportionate assessment. Good cause can also be established by showing poverty and inability to pay the tax. If the abatement application is based on disproportionate assessment, the taxpayer has the burden to show how the assessment was disproportionate. To carry this burden the taxpayer must show:

a. What the property was worth (market value) on the assessment date.

b. The property's "equalized assessment" exceeded the property's market value. To calculate the equalized assessment, simply divide the assessment by the municipality's equalization ratio (assessment ÷ ratio). Because a property's market value is a crucial issue, **taxpayers must have an opinion of the market value estimate. Obtaining an appraisal or presenting sales of comparable properties can show this value estimate.**

COMMENTS: The taxpayer cites a lack of any improvements and poor condition of the dwelling as the nature of the request for abatement consideration. The subject is an older 1969-built mobile-home located in Pine Grove MH Park Co-op.

PROPERTY TAX ID (PID): 243 55 0 MH0 22 (Continued)

TAX YEAR APPEALED: 2024

RECOMMENDATIONS: In review of the abatement that was submitted, an inspection of the dwelling was done on 3-4-25 of the property. The mobile is in average condition and mostly original. Correcting the age of manufacture to 1969 as stated in the request lowers the assessment from $68,000 to $49,400.

After review of the information, my recommendation to the Board of Selectmen is to GRANT the request. Abate the difference of $18,600 in taxable value. This should include any interest due from the date the taxes were paid.

Signed _____ **David Marazoff, CNHA**
Date 4/4/25

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

ABATEMENT GRANTED	ABATEMENT DENIED
_____	_____
_____	_____
_____	_____
Signatures/Date	Signatures/Date

Marazoff Assessing Services, LLC.
21 June St.
Keene, NH 03431

2024 ABATEMENT RECOMMENDATION

DATE: April 4, 2025

TOWN: Swanzey, NH

TO: Board of Selectmen

FROM: Dave Marazoff, CNHA

OWNER: Hexagon Hangars, LLC
c/o Doug Green
54 Aldrich Rd
Keene, NH 03431

REPRESENTATIVE: N/A

LOCATION OF PROPERTY APPEALED: Dillant Hopkins Airport, Swanzey NH

PROPERTY TAX ID (PID): 205 / 1 / 0 / 19 / 1

TAX YEAR APPEALED: 2024

PROPERTY ASSESSMENT APPEALED: $58,400.

Municipalities may abate taxes "for good cause shown." RSA 76:16. Good cause is generally established by showing an error in the assessment calculation or a disproportionate assessment. Good cause can also be established by showing poverty and inability to pay the tax. If the abatement application is based on disproportionate assessment, the taxpayer has the burden to show how the assessment was disproportionate. To carry this burden the taxpayer must show:

a. What the property was worth (market value) on the assessment date.

b. The property's "equalized assessment" exceeded the property's market value. To calculate the equalized assessment, simply divide the assessment by the municipality's equalization ratio (assessment ÷ ratio). Because a property's market value is a crucial issue, **taxpayers must have an opinion of the market value estimate. Obtaining an appraisal or presenting sales of comparable properties can show this value estimate.**

COMMENTS: The taxpayer requests abatement consideration for the 2024 tax assessment. The subject is a leased airplane hangar at Dillant Hopkins Airport. It is one of (5) leased hangars comprising the "Hexagon Hangar".
The hangar occupants formed a group, now known as Hexagon Hangar, LLC.

PROPERTY TAX ID (PID): 205 / 1 / 0 / 19 / 1 (Continued)

TAX YEAR APPEALED: 2024

RECOMMENDATIONS: After a review of the abatement form submitted, recent sales activity, and 2024 assessments of like-properties, I feel an abatement is warranted.
Assessments of newer like-properties show a cost/sf of approximately $23/sf.
After depreciation considerations, a revised 2024 assessment of $21,000 appears reasonable.
This change would impact the 2024 assessment by $37,400 in taxable value.

After review of the information, my recommendation to the Board of Selectmen is to GRANT the request. Abate the $37,400 difference of the taxable portion of value to the taxpayer with any interest due from the date the taxes were paid.

Signed _____ **David Marazoff, CNHA**
Date 4/14/25

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

ABATEMENT GRANTED

_____

_____

_____
`Signature/Date

ABATEMENT DENIED

_____

_____

_____
Signatures/Date

Marazoff Assessing Services, LLC.
21 June St.
Keene, NH 03431

2024 ABATEMENT RECOMMENDATION

DATE: April 4, 2025

TOWN: Swanzey, NH

TO: Board of Selectmen

FROM: Dave Marazoff, CNHA

OWNER: Hexagon Hangars, LLC
c/o Doug Green
54 Aldrich Rd
Keene, NH 03431

REPRESENTATIVE: N/A

LOCATION OF PROPERTY APPEALED: Dillant Hopkins Airport, Swanzey NH

PROPERTY TAX ID (PID): 205 / 1 / 0 / 19 / 2

TAX YEAR APPEALED: 2024

PROPERTY ASSESSMENT APPEALED: $57,500.

Municipalities may abate taxes "for good cause shown." RSA 76:16. Good cause is generally established by showing an error in the assessment calculation or a disproportionate assessment. Good cause can also be established by showing poverty and inability to pay the tax. If the abatement application is based on disproportionate assessment, the taxpayer has the burden to show how the assessment was disproportionate. To carry this burden the taxpayer must show:

a. What the property was worth (market value) on the assessment date.

b. The property's "equalized assessment" exceeded the property's market value. To calculate the equalized assessment, simply divide the assessment by the municipality's equalization ratio (assessment ÷ ratio). Because a property's market value is a crucial issue, **taxpayers must have an opinion of the market value estimate. Obtaining an appraisal or presenting sales of comparable properties can show this value estimate.**

COMMENTS: The taxpayer requests abatement consideration for the 2024 tax assessment. The subject is a leased airplane hangar at Dillant Hopkins Airport. It is one of (5) leased hangars comprising the "Hexagon Hangar".
The hangar occupants formed a group, now known as Hexagon Hangar, LLC.

PROPERTY TAX ID (PID): 205 / 1 / 0 / 19 / 2 (Continued)

TAX YEAR APPEALED: 2024

RECOMMENDATIONS: After a review of the abatement form submitted, recent sales activity, and 2024 assessments of like-properties, I feel an abatement is warranted.
Assessments of newer like-properties show a cost/sf of approximately $23/sf.
After depreciation considerations, a revised 2024 assessment of $20,700 appears reasonable.
This change would impact the 2024 assessment by $36,800 in taxable value.

After review of the information, my recommendation to the Board of Selectmen is to GRANT the request. Abate the $36,800 difference of the taxable portion of value to the taxpayer with any interest due from the date the taxes were paid.

Signed _____ **David Marazoff, CNHA**
Date 4/14/25

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

ABATEMENT GRANTED

_____

_____

_____
Signature/Date

ABATEMENT DENIED

_____

_____

_____
Signatures/Date

Marazoff Assessing Services, LLC.
21 June St.
Keene, NH 03431

2024 ABATEMENT RECOMMENDATION

DATE: April 4, 2025

TOWN: Swanzey, NH

TO: Board of Selectmen

FROM: Dave Marazoff, CNHA

OWNER: Hexagon Hangars, LLC
c/o Doug Green
54 Aldrich Rd
Keene, NH 03431

REPRESENTATIVE: N/A

LOCATION OF PROPERTY APPEALED: Dillant Hopkins Airport, Swanzey NH

PROPERTY TAX ID (PID): 205 / 1 / 0 / 19 / 3

TAX YEAR APPEALED: 2024

PROPERTY ASSESSMENT APPEALED: $101,700.

Municipalities may abate taxes "for good cause shown." RSA 76:16. Good cause is generally established by showing an error in the assessment calculation or a disproportionate assessment. Good cause can also be established by showing poverty and inability to pay the tax. If the abatement application is based on disproportionate assessment, the taxpayer has the burden to show how the assessment was disproportionate. To carry this burden the taxpayer must show:

a. What the property was worth (market value) on the assessment date.

b. The property's "equalized assessment" exceeded the property's market value. To calculate the equalized assessment, simply divide the assessment by the municipality's equalization ratio (assessment ÷ ratio). Because a property's market value is a crucial issue, **taxpayers must have an opinion of the market value estimate. Obtaining an appraisal or presenting sales of comparable properties can show this value estimate.**

COMMENTS: The taxpayer requests abatement consideration for the 2024 tax assessment. The subject is a leased airplane hangar at Dillant Hopkins Airport. It is one of (5) leased hangars comprising the "Hexagon Hangar".
The hangar occupants formed a group, now known as Hexagon Hangar, LLC.

PROPERTY TAX ID (PID): 205 / 1 / 0 / 19 / 3 (Continued)

TAX YEAR APPEALED: 2024

RECOMMENDATIONS: After a review of the abatement form submitted, recent sales activity, and 2024 assessments of like-properties, I feel an abatement is warranted.
Assessments of newer like-properties show a cost/sf of approximately $23/sf.
After depreciation considerations. a revised 2024 assessment of $20,700 appears reasonable.
This change would impact the 2024 assessment by $81,000 in taxable value.

After review of the information, my recommendation to the Board of Selectmen is to GRANT the request. Abate the $81,000 difference of the taxable portion of value to the taxpayer with any interest due from the date the taxes were paid.

Signed _____ **David Marazoff, CNHA**
Date 4/14/25

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

ABATEMENT GRANTED

_____

_____

_____
Signature/Date

ABATEMENT DENIED

_____

_____

_____
Signatures/Date

Marazoff Assessing Services, LLC.
21 June St.
Keene, NH 03431

2024 ABATEMENT RECOMMENDATION

DATE: April 4, 2025

TOWN: Swanzey, NH

TO: Board of Selectmen

FROM: Dave Marazoff, CNHA

OWNER: Hexagon Hangars, LLC
c/o Doug Green
54 Aldrich Rd
Keene, NH 03431

REPRESENTATIVE: N/A

LOCATION OF PROPERTY APPEALED: Dillant Hopkins Airport, Swanzey NH

PROPERTY TAX ID (PID): 205 / 1 / 0 / 19 / 4

TAX YEAR APPEALED: 2024

PROPERTY ASSESSMENT APPEALED: $101,100.

Municipalities may abate taxes "for good cause shown." RSA 76:16. Good cause is generally established by showing an error in the assessment calculation or a disproportionate assessment. Good cause can also be established by showing poverty and inability to pay the tax. If the abatement application is based on disproportionate assessment, the taxpayer has the burden to show how the assessment was disproportionate. To carry this burden the taxpayer must show:

a. What the property was worth (market value) on the assessment date.

b. The property's "equalized assessment" exceeded the property's market value. To calculate the equalized assessment, simply divide the assessment by the municipality's equalization ratio (assessment ÷ ratio). Because a property's market value is a crucial issue, **taxpayers must have an opinion of the market value estimate. Obtaining an appraisal or presenting sales of comparable properties can show this value estimate.**

COMMENTS: The taxpayer requests abatement consideration for the 2024 tax assessment. The subject is a leased airplane hangar at Dillant Hopkins Airport. It is one of (5) leased hangars comprising the "Hexagon Hangar".
The hangar occupants formed a group, now known as Hexagon Hangar, LLC.

PROPERTY TAX ID (PID): 205 / 1 / 0 / 19 / 4 (Continued)

TAX YEAR APPEALED: 2024

RECOMMENDATIONS: After a review of the abatement form submitted, recent sales activity, and 2024 assessments of like-properties, I feel an abatement is warranted.
Assessments of newer like-properties show a cost/sf of approximately $23/sf.
After depreciation considerations, a revised 2024 assessment of $20,700 appears reasonable.
This change would impact the 2024 assessment by $80,400 in taxable value.

After review of the information, my recommendation to the Board of Selectmen is to GRANT the request. Abate the $80,400 difference of the taxable portion of value to the taxpayer with any interest due from the date the taxes were paid.

Signed _____ **David Marazoff, CNHA**
Date 4/14/25

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

ABATEMENT GRANTED

_____

_____

_____
Signature/Date

ABATEMENT DENIED

_____

_____

_____
Signatures/Date

Marazoff Assessing Services, LLC.
21 June St.
Keene, NH 03431

2024 ABATEMENT RECOMMENDATION

DATE: April 4, 2025

TOWN: Swanzey, NH

TO: Board of Selectmen

FROM: Dave Marazoff, CNHA

OWNER: Hexagon Hangars, LLC
c/o Doug Green
54 Aldrich Rd
Keene, NH 03431

REPRESENTATIVE: N/A

LOCATION OF PROPERTY APPEALED: Dillant Hopkins Airport, Swanzey NH

PROPERTY TAX ID (PID): 205 / 1 / 0 / 19 / 5

TAX YEAR APPEALED: 2024

PROPERTY ASSESSMENT APPEALED: $103,700.

Municipalities may abate taxes "for good cause shown." RSA 76:16. Good cause is generally established by showing an error in the assessment calculation or a disproportionate assessment. Good cause can also be established by showing poverty and inability to pay the tax. If the abatement application is based on disproportionate assessment, the taxpayer has the burden to show how the assessment was disproportionate. To carry this burden the taxpayer must show:

a. What the property was worth (market value) on the assessment date.

b. The property's "equalized assessment" exceeded the property's market value. To calculate the equalized assessment, simply divide the assessment by the municipality's equalization ratio (assessment ÷ ratio). Because a property's market value is a crucial issue, **taxpayers must have an opinion of the market value estimate. Obtaining an appraisal or presenting sales of comparable properties can show this value estimate.**

COMMENTS: The taxpayer requests abatement consideration for the 2024 tax assessment. The subject is a leased airplane hangar at Dillant Hopkins Airport. It is one of (5) leased hangars comprising the "Hexagon Hangar".
The hangar occupants formed a group, now known as Hexagon Hangar, LLC.

PROPERTY TAX ID (PID): 205 / 1 / 0 / 19 / 5 (Continued)

TAX YEAR APPEALED: 2024

RECOMMENDATIONS: After a review of the abatement form submitted, recent sales activity, and 2024 assessments of like-properties, I feel an abatement is warranted.
Assessments of newer like-properties show a cost/sf of approximately $23/sf.
After depreciation considerations, a revised 2024 assessment of $21,100 appears reasonable.
This change would impact the 2024 assessment by $82,600 in taxable value.

After review of the information, my recommendation to the Board of Selectmen is to GRANT the request. Abate the $82,600 difference of the taxable portion of value to the taxpayer with any interest due from the date the taxes were paid.

Signed _____ **David Marazoff, CNHA**
Date 9/14/25

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

ABATEMENT GRANTED	ABATEMENT DENIED
_____	_____
_____	_____
_____	_____
Signature/Date	Signatures/Date

2025 Tax Deed List for 2022 Liens

Properties recommended NOT to accept tax deed.

Boniface, Lori – 225 Marcy Hill Rd Assessed Value $183,700 ($131,300)
1 story ranch built in 1974 on 1.5 acres. Deeding year liens $2,011.09
Total due $9,994.45.
Last payment 3/14/2025
Since 01/01/2025 Payments received $1,400.00
Between the owner and daughter, they have been making regular payments since 1/1/2025. The owner's intent is to pass this onto her daughter.

Recommendation – Not to deed. Payments are being made.

Frazier Jr, Lawrence & Rhonda – 28 Woodale Ave - Assessed Value $218,800 ($154,800)
1 story ranch built in 1992 on 3.63 acres. Deeding liens $715.65.
Total due $11,074.41.
Payments received this year $1,360.
In April of 2025 entered into a payment agreement for $300.00 per month. Last payment 4/03/2025.

Recommendation – Not to deed. New Payment let it work for now.

Hobbs, Cindy – 84 Joslin Rd – Assessment $89,500 ($61,500)
1965 Manufactured on 1.8 acres. Deeding liens $283.23. Total due $4,016.55. In June of 2023 entered into a payment agreement for $200.00 per month. Last payment 4/03/2024. Total payments made since June of 2025 are $2,875. On several occasions she has made more than the agreed amount of $200.

Recommendation – Not to Deed Consistent monthly payments made.

Hopkins, Tonya J & Billy J – 9 Ridgeview Rd – Assessment $69,600 ($38,500)
1992 Manufactured in Viewpoint. Deeding liens $641.69.
Total due $2,624.03.
Payment received in the last year is $1,169.08. This is an improvement over previous year. She has made monthly payments of $150 over the past six months. Recently made an online payment that went to current taxes and should have been made in person to go to oldest.

Recommendation - Not to deed based upon improved payments.

Perham, Nathan – 54 South Winchester St – Assessment $245,600 ($155,100)
Land & Buildings on .21 Acres. Deeding liens $1,099.41
Total due $1,802.87
These liens are past due sewer liens. On March 25 payment agreement was signed for $100 per month. The first payment has been received. Property taxes are being paid through escrow. Allow time for payment agreement to work.

Recommendation - not to deed allow payment agreement to work.

Perlman, Audra L & Ervin, Lance A – 1239 Old Homestead Hwy – Assessment $393,800 ($292,800)

Land & Buildings on 6.7 Acres. Deeding liens $1,877.76

Total due $1,877.76

Since February of 2024 Audra entered into a payment agreement of $1,000 per month. She has paid $10,600 since July of last year. This is one of two parcels. The second, is not a deeding candidate owned by Audra only. Husband in 3/26/2025 and made $5,000 payment.

Recommendation - not to deed based upon paying as agreed.

Spencer, Alice J – 9 Ridgeview Rd – Assessment $104,700 ($68,500)

1992 Manufactured in Viewpoint. Deeding liens $2,416.45.

Total due $5,809.49.

Last payment $1,000 04/2/2025.

Made large payment and signed payment agreement for $250.00 per month going forward.

Recommendation - not to deed let payment agreement work.

Welch, Frank & Chiquita – 46 Diana Dr – Assessment $57,200 ($22,800)

1977 Manufactured in Pine Grove. Deeding liens $756.22 (last year $869.99).

Total due $2,735.43 (last year $2,271.61).

Last payment 04/07/2025

There is a $100 monthly payment plan. Payments have been inconsistent. Since 08/01/2024 they have paid $727.00.

Recommendation – not to deed even though payments are inconsistent.

Need to discuss plans guidance going forward.

Colson, Richard – 107 Lat Ln - Assessed Value $59,900 ($20,200)

1984 Manufactured home in Pine Grove. Deeding year liens $2,011.09

Total due $2,751.45.

Last payment 12/06/2021

From Pine Grove Office manager the property is in terrible condition. The owner has been delinquent with lot rent in the recent past. Does not accept mail. Certified mail is returned.

Deeding needs a discussion.

Ewell, Adam & Kathleen – 150 Marcy Hill Rd - Assessed Value $167,600 ($92,100)

1972 Manufactured on 1 acre. Deeding liens $3,615.50 ($1,104.80).

Total due $10,010.30 ($6,618.78).

Last payment 4/10/2025

Since deeding last year payments received $1,100. Total tax for 2024 $3,194

In July of 2023 entered into a payment agreement for $250.00 per month. Payments are not consistent, almost always late. Issues with disability and employment. In March of this year a new payment agreement signed decreased to $150.00 per month. Goal to make it a realistic payment however payments are not equal to one year of taxes.

Recommendation – One more year? They cannot afford this property.

Fish, Arnold – 64 Diana Dr - Assessed Value $40,100 ($14,600)

1971 Manufactured home in Pine Grove. Deeding liens $221.24

Total due $1,602.12

Last payment 2/15/2024

All mail is returned. I have reached out to Doni at Pine Grove. Father is too address. I have left message with father.

Recommendation – I would like to deed but does not make fiscal sense.

Nickerson, Edward & Cheryl – 31 Brookview Rd – Assessment $118,600 $(70,600)

1992 Manufactured in Viewpoint. Deeding liens $2,486.06.

Total due $7,224.07.

Last payment 1/12/2024.

No contact. Most mail is returned. The park management has "no name for the address." Very strange.

Recommendation – Need to consider deeding.

Smith, Herbert & Colleen – 422 Holbrook Ave – Assessment $285,800 ($191,700)

Land & Buildings on 1.18 Acres. Deeding liens $6,637.42

Total due $17,631.23.

Requested a payment agreement to start April 10 at $400 per month. Had to postpone due to paying electric bill as service had been shut off. The code enforcement officer has also received numerous complaints from more than one neighbor regarding the condition of this property. Code has driven by and there is a lot of "stuff" on the property that needs to be cleaned up. I had con

Recommendation – need to consider deeding. Very apparent cannot afford property.

TOWN OF SWANZEY

620 OLD HOMESTEAD HIGHWAY P.O.
BOX 10009
SWANZEY, NH 03446-0009
TOWN HALL (603) 352-7411 FAX (603) 355-8099
WWW.SWANZEYNH.GOV

MEMORANDUM – ASSESSING DEPARTMENT

TO: Board of Selectmen

FROM: Christine Smith/Assessing & Technology Coordinator

RE: Property record cards and property photos in AxisGIS

DATE: April 16, 2025

CC:

Dear Board of Selectmen,
I was asked to request an estimate from CAI Technologies for the property cards and photos to be exported and uploaded into AxisGIS monthly. This information is currently being exported and uploaded once per year. AxisGIS is an interactive tool that is linked to our property tax maps. (GIS) Geographic Information System software allows residents to easily view tax map information and other information online.

Please see the following estimate of $2,500; $1,000 for the photos and $1,500 for the property cards. This will allow us to export and update this information monthly instead of once per year.

- Once per year is no charge (is included with our annual AxisGIS support)
- Monthly is $2,500/year

Please let me know if you require any further information.

Sincerely,

Christine Smith
Assessing & Technology Coordinator
Town of Swanzey
PO Box 10009
Swanzey, NH 03446

GIS INTERNET SERVICES AGREEMENT
FOR THE
TOWN OF SWANZEY, NEW HAMPSHIRE

March 21, 2025

This Agreement made this 21st day of March, 2025_ between Cartographic Associates, Inc., doing business as CAI Technologies, a New Hampshire corporation with its office located at 11 Pleasant Street, Littleton, NH 03561, hereinafter called CAI and the Town of Swanzey, located at 620 Old Homestead Highway, Swanzey, NH 03446, hereinafter called the CLIENT, to provide professional GIS services according to the specifications, terms and conditions below written.

Witnesseth, the above parties agree as follows:

A. CAI shall design a Batch Document Upload Utility for uploading and refreshing the building photos which can be linked to a parcel through an existing relationship defined in a table or manufactured through a filename. These files will be accessed through the AxisGIS application.
B. The Batch Document Upload Utility shall be developed and incorporated directly into the Data Processor Utility, which will be used to maintain the attribute data linked to the parcels on the AxisGIS application.
C. CAI shall provide remote, off-site installation of the Batch Document Upload Utility on one computer at the CLIENT's office.

A. CAI shall design a Batch Document Upload Utility for uploading and refreshing Avitar PDF Property Record Cards which can be linked to a parcel through an existing relationship defined in a table or manufactured through a filename. These documents will be accessed through the AxisGIS application.
B. The Batch Document Upload Utility shall be developed and incorporated directly into the Data Processor Utility, which will be used to maintain the attribute data linked to the parcels on the AxisGIS application.

The CLIENT shall designate a project liaison who will be CAI's main contact during the course of the project and who will be responsible for all CLIENT related obligations in this project.

The CLIENT shall provide and authorize CAI to acquire all necessary data for the successful completion of the project. In order to ensure the project timetable, authorization shall be provided within fifteen (15) days of CAI's request.

A. The CLIENT shall develop and provide CAI with the building photos, using a file naming convention established by the CLIENT which utilizes the system ID.
B. The CLIENT shall provide functionally adequate computer hardware and peripherals for the successful operation of the Batch Document Upload Utility.
C. The CLIENT shall maintain the existing relationship, defined in a table or manufactured through a filename, to support linking and uploading of these documents.

A. The CLIENT shall develop and provide CAI with the PDF Property Record Cards, using a file naming convention established by the CLIENT which utilizes the system ID. The CLIENT understands that additional software, not included as part of this proposal, may be required to produce these files and rename them correctly. CAI recommends you contact your CAMA vendor for details.
B. The CLIENT shall provide functionally adequate computer hardware and peripherals for the successful operation of the Batch Document Upload Utility.
C. The CLIENT shall maintain the existing relationship, defined in a table or manufactured through a filename, to support linking and uploading of these documents.

CAI shall commence on the project upon receipt of a fully executed contract.

CAI shall setup and configure the Batch Document Upload Utility for building photos within thirty (30) days of receipt of a fully executed agreement.

CAI shall setup and configure the Batch Document Upload Utility for PDF Property Record Cards within thirty (30) days of receipt of a fully executed agreement.

Total cost of this project as proposed is $ 2,500.00 broken down as follows:

SERVICES	ONE TIME SETUP FEE	ANNUAL FEE
AXISGIS BATCH DOCUMENT UPLOAD FOR BUILDING PHOTOS Setup & Implementation.....	$ 1,000.00	N/A
AXISGIS BATCH DOCUMENT UPLOAD FOR PDF PROPERTY RECORD CARDS Setup & Implementation.....	$ 1,500.00	N/A
TOTALS	$ 2,500.00	N/A

Payment shall be made to CAI within 30 days of invoicing. Said invoicing to be done as follows:

- Set-Up Fee shall be invoiced upon receipt of a fully executed contract.

CAI agrees that this contract shall not be assigned, transferred, conveyed or otherwise disposed of without the previous express written consent of the CLIENT and neither shall said CAI's right, title, interest or power to execute such contract be assigned, transferred, conveyed or otherwise disposed of without written consent of the CLIENT.

The Parties executing this contract agree that the above recitals constitute the entire agreement between the parties for the requested mapping services.

This contract shall be construed under the laws of the State of New Hampshire.

The parties hereto have executed this agreement as of the date first above written, by their duly authorized officers.

TOWN OF SWANZEY, NEW HAMPSHIRE

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_____

_____

_____

CAI Technologies

Timothy Fountain, GISP
Vice President

BOND BASICS

CASH RESERVES VS. DEBT

Cash reserves are not efficient when inflation is high compared to interest earned.
Debt is more efficient when inflation is high compared to interest paid.

MATCHING

Accounting principal to match revenues and expense within the proper period(s) of time.
Bond should amortize over the related asset's useful life to match benefits to cost.

COST/BENEFIT OF GOING LONG

Longer bonds have lower annual debt service:
- Increases debt capacity in initial years; and
- Deceases annual tax burden in the initial years.

However, longer bonds pay more interest expense:.
- Pay a higher interest rate, and
- Pay interest longer.

ANALYSIS

The key is the difference (spread) of rates between shorter and longer bonds:
- The smaller the spread -- longer bonds are more efficient.

Timing with other debt (both present and future) is important.
- $1,975,000 bonds in 2016 CIPC budget.

Rates are in an unprecedented state of flux.
- We will need to revisit then current market conditions before it's final. (see below)
- 30-yesr bonds are rarely issued in NH which may cause pricing issues.

TIMING:

Application due: 4/25/25.
Last change date: 5/23/25. (term of bond)
Bond sale: 7/16/25.
Settlement: 8/7/25.
- Interest accrues from this date - di minimis impact on 2025 taxes..
- First payment: 2/15/26 (interest only).

SURVEY OF PRESENT AND PROPOSED DEBT

Level annual payments; not calculated actual payments.

Year	Item	Term	Rate	Bond	Debt Service	
2026	Fire Trucks - Engine 2	20	3.50%	$ 550,000	$ 38,699	Debt repayments commence 2027
2026	DPW Building	20	3.50%	650,000	45,735	
2026	Town Hall	20	3.50%	775,000	54,530	
				1,975,000	138,963	
2028	Fire Trucks - Ladder 1	20	4.00%	400,000	29,433	
2028	SCBA Lease	7	4.00%	175,000	29,157	
2030	Fire Trucks - Engine 1	20	4.00%	600,000	44,149	
				$ 3,150,000	$ 241,702	

		2025	2026	2027	2028	2029	2030
BASE DEBT BURDEN		$ 402,000	$ 402,000	$ 402,000	$ 402,000	$ 402,000	$ 402,000
BURDEN ADDITIONS:							
2025	Fire Station	-	145,000	145,000	145,000	145,000	145,000
2026	Fire Truck/DPW/TH	-	-	138,963	138,963	138,963	138,963
2028	Fire Truck/Dams	-	-	-	58,589	58,589	58,589
2030	Fire Truck	-	-	-	-	-	44,149
		-	145,000	283,963	342,553	342,553	386,702
BURDEN REDUCTIONS:							
2027	Police Station	-	-	(23,000)	(47,000)	(47,000)	(47,000)
2030	Fire Truck/Dams	-	-	-	-	-	(75,000)
2026	TIF Bonds	-	(47,000)	(187,000)	(187,000)	(187,000)	(187,000)
		-	(47,000)	(210,000)	(234,000)	(234,000)	(309,000)
	NET DEBT BURDEN	$ 402,000	$ 500,000	$ 475,963	$ 510,553	$ 510,553	$ 479,702

DIFFERENCES IN ANNUAL DEBT SERVICE:

Rate Source: NHMBB 04.10.25

Rate	Term	Amount	Annual Debt Serv.	Saving
3.84%	20	$ 2,500,000	$ 181,358	
3.92%	25	2,500,000	158,680	$ 22,678
4.00%	30	2,500,000	144,575	36,782

AMOUNT TOWN COULD BORROW WITH DEBT SERVICESAVINGS:

3.84%	20	$ 500,000	$ 36,272

INCREASED INTEREST EXPENSES - RAW AND PRESENT VALUE NUMBERS:

	Interest Payments			Delta NPV	
				20 vs. 25	20 vs. 30
	3.84%	3.92%	4.00%	3.92%	4.00%
1	$ 96,000	$ 98,000	$ 100,000	$ 2,000	$ 4,000
2	92,722	95,621	98,217	2,899	5,495
3	89,319	93,149	96,363	3,831	7,044
4	85,784	90,581	94,434	4,796	8,650
5	82,114	87,911	92,429	5,797	10,314
6	78,303	85,137	90,343	6,834	12,039
7	74,346	82,254	88,173	7,908	13,827
8	70,237	79,258	85,917	9,021	15,680
9	65,970	76,145	83,571	10,175	17,601
10	61,539	72,910	81,131	11,371	19,592
11	56,938	69,548	78,593	12,610	21,655
12	52,160	66,054	75,954	13,893	23,793
13	47,199	62,423	73,209	15,224	26,010
14	42,047	58,649	70,354	16,602	28,307
15	36,698	54,728	67,385	18,030	30,687
16	31,143	50,653	64,298	19,510	33,155
17	25,375	46,419	61,087	21,044	35,712
18	19,385	42,018	57,747	22,633	38,362
19	13,165	37,445	54,274	24,280	41,109
20	6,707	32,692	50,662	25,986	43,955
21	-	27,754	46,905	27,754	46,905
22	-	22,621	42,999	22,621	42,999
23	-	17,288	38,936	17,288	38,936
24	-	11,745	34,710	11,745	34,710
25	-	5,986	30,315	5,986	30,315
26	-	-	25,745	-	25,745
27	-	-	20,992	-	20,992
28	-	-	16,048	-	16,048
29	-	-	10,907	-	10,907
30	-	-	5,561	-	5,561
Raw Deltas	$ 1,127,152	$ 1,466,990	$ 1,837,257		
Deltas vs. 20 yrs.		$ 339,838	$ 710,106		
				Present Values of Deltas	
				$ 188,769	$ 367,188

NHMBB New Hampshire Municipal Bond Bank

Town of Swanzey

July 2025 Bond Sale

20 Year **Estimated** Schedule - Level Debt

2024 Assessed Valuation: $1,004,808,414

Date Prepared: 04/09/25

Interest Start Date: 08/11/25

First Interest Payment: 02/15/26

Net Interest Costs 3.84% This was the interest rate we received in January 2025. Subject to change from now until our July 2025 bond sale.

Beginning January 1, 2025, All debt service payments will be required to be paid by ACH/Wire

Debt Year	Period Ending	Principal Outstanding	Principal	Rate	Interest	Total Payment	Calendar Year Total Payment	Assessed Valuation	CY-Est. Tax Rate Inc.
	2/15/2026				$62,500.00	$62,500.00		$1,004,808,414	
1	8/15/2026	$ 2,500,000.00	95,000.00	3.84%	48,000.00	143,000.00	$205,500.00		$ 0.20
	2/15/2027				46,176.00	46,176.00		1,004,808,414	
2	8/15/2027	2,405,000.00	90,000.00	3.84%	46,176.00	136,176.00	182,352.00		0.18
	2/15/2028				44,448.00	44,448.00		1,004,808,414	
3	8/15/2028	2,315,000.00	90,000.00	3.84%	44,448.00	134,448.00	178,896.00		0.18
	2/15/2029				42,720.00	42,720.00		1,004,808,414	
4	8/15/2029	2,225,000.00	95,000.00	3.84%	42,720.00	137,720.00	180,440.00		0.18
	2/15/2026				40,896.00	40,896.00		1,004,808,414	
5	8/15/2030	2,130,000.00	100,000.00	3.84%	40,896.00	140,896.00	181,792.00		0.18
	2/15/2031				38,976.00	38,976.00		1,004,808,414	
6	8/15/2031	2,030,000.00	100,000.00	3.84%	38,976.00	138,976.00	177,952.00		0.18
	2/15/2032				37,056.00	37,056.00		1,004,808,414	
7	8/15/2032	1,930,000.00	105,000.00	3.84%	37,056.00	142,056.00	179,112.00		0.18
	2/15/2033				35,040.00	35,040.00		1,004,808,414	
8	8/15/2033	1,825,000.00	110,000.00	3.84%	35,040.00	145,040.00	180,080.00		0.18
	2/15/2034				32,928.00	32,928.00		1,004,808,414	
9	8/15/2034	1,715,000.00	115,000.00	3.84%	32,928.00	147,928.00	180,856.00		0.18
	2/15/2035				30,720.00	30,720.00		1,004,808,414	
10	8/15/2035	1,600,000.00	120,000.00	3.84%	30,720.00	150,720.00	181,440.00		0.18
	2/15/2036				28,416.00	28,416.00		1,004,808,414	
11	8/15/2036	1,480,000.00	125,000.00	3.84%	28,416.00	153,416.00	181,832.00		0.18
	2/15/2037				26,016.00	26,016.00		1,004,808,414	
12	8/15/2037	1,355,000.00	130,000.00	3.84%	26,016.00	156,016.00	182,032.00		0.18
	2/15/2038				23,520.00	23,520.00		1,004,808,414	
13	8/15/2038	1,225,000.00	135,000.00	3.84%	23,520.00	158,520.00	182,040.00		0.18
	2/15/2039				20,928.00	20,928.00		1,004,808,414	
14	8/15/2039	1,090,000.00	140,000.00	3.84%	20,928.00	160,928.00	181,856.00		0.18
	2/15/2040				18,240.00	18,240.00		1,004,808,414	
15	8/15/2040	950,000.00	145,000.00	3.84%	18,240.00	163,240.00	181,480.00		0.18
	2/15/2041				15,456.00	15,456.00		1,004,808,414	
16	8/15/2041	805,000.00	150,000.00	3.84%	15,456.00	165,456.00	180,912.00		0.18
	2/15/2042				12,576.00	12,576.00		1,004,808,414	
17	8/15/2042	655,000.00	155,000.00	3.84%	12,576.00	167,576.00	180,152.00		0.18
	2/15/2043				9,600.00	9,600.00		1,004,808,414	
18	8/15/2043	500,000.00	160,000.00	3.84%	9,600.00	169,600.00	179,200.00		0.18
	2/15/2044				6,528.00	6,528.00		1,004,808,414	
19	8/15/2044	340,000.00	165,000.00	3.84%	6,528.00	171,528.00	178,056.00		0.18
	2/15/2045				3,360.00	3,360.00		1,004,808,414	
20	8/15/2045	175,000.00	175,000.00	3.84%	3,360.00	178,360.00	181,720.00		0.18
			==========		==========	==========	==========		
	TOTALS		$ 2,500,000.00		$ 1,137,700.00	$ 3,637,700.00	$ 3,637,700.00		

Please show all warrant articles related to this project to bond counsel prior to submitting them to DRA. If you need a list of approved bond counsel, please let us know and we will provide one.

NHMBB New Hampshire Municipal Bond Bank

Town of Swanzey

July 2025 Bond Sale

25 Year **Estimated** Schedule - Level Debt

2024 Assessed Valuation: $1,004,808,414

Date Prepared: 04/09/25

Interest Start Date: 08/11/25

First Interest Payment: 02/15/26

Net Interest Costs 3.92%

Beginning January 1, 2025, All debt service payments will be required to be paid by ACH/Wire

This was the interest rate we received in January 2025. Subject to change from now until our July 2025 bond sale.

Debt Year	Period Ending	Principal Outstanding	Principal	Rate	Interest	Total Payment	Calendar Year Total Payment	Assessed Valuation	CY-Est. Tax Rate Inc.
	2/15/2026				$ 62,500.00	$ 62,500.00		$1,004,808,414	
1	8/15/2026	$ 2,500,000.00	$ 60,000.00	3.92%	49,000.00	109,000.00	$ 171,500.00		$0.17
	2/15/2027				47,824.00	47,824.00		1,004,808,414	
2	8/15/2027	2,440,000.00	65,000.00	3.92%	47,824.00	112,824.00	160,648.00		0.16
	2/15/2028				46,550.00	46,550.00		1,004,808,414	
3	8/15/2028	2,375,000.00	65,000.00	3.92%	46,550.00	111,550.00	158,100.00		0.16
	2/15/2029				45,276.00	45,276.00		1,004,808,414	
4	8/15/2029	2,310,000.00	70,000.00	3.92%	45,276.00	115,276.00	160,552.00		0.16
	2/15/2030				43,904.00	43,904.00		1,004,808,414	
5	8/15/2030	2,240,000.00	70,000.00	3.92%	43,904.00	113,904.00	157,808.00		0.16
	2/15/2031				42,532.00	42,532.00		1,004,808,414	
6	8/15/2031	2,170,000.00	75,000.00	3.92%	42,532.00	117,532.00	160,064.00		0.16
	2/15/2032				41,062.00	41,062.00		1,004,808,414	
7	8/15/2032	2,095,000.00	75,000.00	3.92%	41,062.00	116,062.00	157,124.00		0.16
	2/15/2033				39,592.00	39,592.00		1,004,808,414	
8	8/15/2033	2,020,000.00	80,000.00	3.92%	39,592.00	119,592.00	159,184.00		0.16
	2/15/2034				38,024.00	38,024.00		1,004,808,414	
9	8/15/2034	1,940,000.00	85,000.00	3.92%	38,024.00	123,024.00	161,048.00		0.16
	2/15/2035				36,358.00	36,358.00		1,004,808,414	
10	8/15/2035	1,855,000.00	85,000.00	3.92%	36,358.00	121,358.00	157,716.00		0.16
	2/15/2036				34,692.00	34,692.00		1,004,808,414	
11	8/15/2036	1,770,000.00	90,000.00	3.92%	34,692.00	124,692.00	159,384.00		0.16
	2/15/2037				32,928.00	32,928.00		1,004,808,414	
12	8/15/2037	1,680,000.00	95,000.00	3.92%	32,928.00	127,928.00	160,856.00		0.16
	2/15/2038				31,066.00	31,066.00		1,004,808,414	
13	8/15/2038	1,585,000.00	95,000.00	3.92%	31,066.00	126,066.00	157,132.00		0.16
	2/15/2039				29,204.00	29,204.00		1,004,808,414	
14	8/15/2039	1,490,000.00	100,000.00	3.92%	29,204.00	129,204.00	158,408.00		0.16
	2/15/2040				27,244.00	27,244.00		1,004,808,414	
15	8/15/2040	1,390,000.00	105,000.00	3.92%	27,244.00	132,244.00	159,488.00		0.16
	2/15/2041				25,186.00	25,186.00		1,004,808,414	
16	8/15/2041	1,285,000.00	110,000.00	3.92%	25,186.00	135,186.00	160,372.00		0.16
	2/15/2042				23,030.00	23,030.00		1,004,808,414	
17	8/15/2042	1,175,000.00	110,000.00	3.92%	23,030.00	133,030.00	156,060.00		0.16
	2/15/2043				20,874.00	20,874.00		1,004,808,414	
18	8/15/2043	1,065,000.00	115,000.00	3.92%	20,874.00	135,874.00	156,748.00		0.16
	2/15/2044				18,620.00	18,620.00		1,004,808,414	
19	8/15/2044	950,000.00	120,000.00	3.92%	18,620.00	138,620.00	157,240.00		0.16
	2/15/2045				16,268.00	16,268.00		1,004,808,414	
20	8/15/2045	830,000.00	125,000.00	3.92%	16,268.00	141,268.00	157,536.00		0.16
	2/15/2046				13,818.00	13,818.00		1,004,808,414	
21	8/15/2046	705,000.00	130,000.00	3.92%	13,818.00	143,818.00	157,636.00		0.16
	2/15/2047				11,270.00	11,270.00		1,004,808,414	
22	8/15/2047	575,000.00	135,000.00	3.92%	11,270.00	146,270.00	157,540.00		0.16
	2/15/2048				8,624.00	8,624.00		1,004,808,414	
23	8/15/2048	440,000.00	140,000.00	3.92%	8,624.00	148,624.00	157,248.00		0.16
	2/15/2049				5,880.00	5,880.00		1,004,808,414	
24	8/15/2049	300,000.00	145,000.00	3.92%	5,880.00	150,880.00	156,760.00		0.16
	2/15/2050				3,038.00	3,038.00		1,004,808,414	
25	8/15/2050	155,000.00	155,000.00	3.92%	3,038.00	158,038.00	161,076.00		0.16
	TOTALS		$ 2,500,000.00		$ 1,477,228.00	$ 3,977,228.00	$ 3,977,228.00		

Please show all warrant articles related to this project to bond counsel prior to submitting them to DRA. If you need a list of approved bond counsel, please let us know and we will provide one.

NHMBB New Hampshire Municipal Bond Bank

Town of Swanzey

July 2025 Bond Sale

30 Year **Estimated** Schedule - Level Debt

2024 Assessed Valuation: $1,004,808,414

Date Prepared: 04/09/25

Interest Start Date 08/11/25

First Interest Payment: 02/15/26

Net Interest Costs 4.00% Subject to change from now until our July 2025

Beginning January 1, 2025, All debt service payments will be required to be paid by ACH/Wire

Debt Year	Period Ending	Principal Outstanding	Principal	Rate	Interest	Total Payment	Calendar Year Total Payment	Assessed Valuation	CY-Est. Tax Rate Inc.
	2/15/2026				$ 62,500.00	$ 62,500.00		$1,004,808,414	
1	8/15/2026	$ 2,500,000.00	$ 45,000.00	4.00%	50,000.00	95,000.00	$ 157,500.00		$0.16
	2/15/2027				49,100.00	49,100.00		1,004,808,414	
2	8/15/2027	2,455,000.00	45,000.00	4.00%	49,100.00	94,100.00	143,200.00		0.14
	2/15/2028				48,200.00	48,200.00		1,004,808,414	
3	8/15/2028	2,410,000.00	50,000.00	4.00%	48,200.00	98,200.00	146,400.00		0.15
	2/15/2029				47,200.00	47,200.00		1,004,808,414	
4	8/15/2029	2,360,000.00	50,000.00	4.00%	47,200.00	97,200.00	144,400.00		0.14
	2/15/2026				46,200.00	46,200.00		1,004,808,414	
5	8/15/2030	2,310,000.00	50,000.00	4.00%	46,200.00	96,200.00	142,400.00		0.14
	2/15/2031				45,200.00	45,200.00		1,004,808,414	
6	8/15/2031	2,260,000.00	55,000.00	4.00%	45,200.00	100,200.00	145,400.00		0.14
	2/15/2032				44,100.00	44,100.00		1,004,808,414	
7	8/15/2032	2,205,000.00	55,000.00	4.00%	44,100.00	99,100.00	143,200.00		0.14
	2/15/2033				43,000.00	43,000.00		1,004,808,414	
8	8/15/2033	2,150,000.00	60,000.00	4.00%	43,000.00	103,000.00	146,000.00		0.15
	2/15/2034				41,800.00	41,800.00		1,004,808,414	
9	8/15/2034	2,090,000.00	60,000.00	4.00%	41,800.00	101,800.00	143,600.00		0.14
	2/15/2035				40,600.00	40,600.00		1,004,808,414	
10	8/15/2035	2,030,000.00	65,000.00	4.00%	40,600.00	105,600.00	146,200.00		0.15
	2/15/2036				39,300.00	39,300.00		1,004,808,414	
11	8/15/2036	1,965,000.00	65,000.00	4.00%	39,300.00	104,300.00	143,600.00		0.14
	2/15/2037				38,000.00	38,000.00		1,004,808,414	
12	8/15/2037	1,900,000.00	70,000.00	4.00%	38,000.00	108,000.00	146,000.00		0.15
	2/15/2038				36,600.00	36,600.00		1,004,808,414	
13	8/15/2038	1,830,000.00	70,000.00	4.00%	36,600.00	106,600.00	143,200.00		0.14
	2/15/2039				35,200.00	35,200.00		1,004,808,414	
14	8/15/2039	1,760,000.00	75,000.00	4.00%	35,200.00	110,200.00	145,400.00		0.14
	2/15/2040				33,700.00	33,700.00		1,004,808,414	
15	8/15/2040	1,685,000.00	75,000.00	4.00%	33,700.00	108,700.00	142,400.00		0.14
	2/15/2041				32,200.00	32,200.00		1,004,808,414	
16	8/15/2041	1,610,000.00	80,000.00	4.00%	32,200.00	112,200.00	144,400.00		0.14
	2/15/2042				30,600.00	30,600.00		1,004,808,414	
17	8/15/2042	1,530,000.00	85,000.00	4.00%	30,600.00	115,600.00	146,200.00		0.15
	2/15/2043				28,900.00	28,900.00		1,004,808,414	
18	8/15/2043	1,445,000.00	85,000.00	4.00%	28,900.00	113,900.00	142,800.00		0.14
	2/15/2044				27,200.00	27,200.00		1,004,808,414	
19	8/15/2044	1,360,000.00	90,000.00	4.00%	27,200.00	117,200.00	144,400.00		0.14
	2/15/2045				25,400.00	25,400.00		1,004,808,414	
20	8/15/2045	1,270,000.00	95,000.00	4.00%	25,400.00	120,400.00	145,800.00		0.15
	2/15/2046				23,500.00	23,500.00		1,004,808,414	
21	8/15/2046	1,175,000.00	95,000.00	4.00%	23,500.00	118,500.00	142,000.00		0.14
	2/15/2047				21,600.00	21,600.00		1,004,808,414	
22	8/15/2047	1,080,000.00	100,000.00	4.00%	21,600.00	121,600.00	143,200.00		0.14
	2/15/2048				19,600.00	19,600.00		1,004,808,414	
23	8/15/2048	980,000.00	105,000.00	4.00%	19,600.00	124,600.00	144,200.00		0.14
	2/15/2049				17,500.00	17,500.00		1,004,808,414	
24	8/15/2049	875,000.00	110,000.00	4.00%	17,500.00	127,500.00	145,000.00		0.14
	2/15/2050				15,300.00	15,300.00		1,004,808,414	
25	8/15/2050	765,000.00	115,000.00	4.00%	15,300.00	130,300.00	145,600.00		0.14
	2/15/2051				13,000.00	13,000.00		1,004,808,414	
26	8/15/2051	650,000.00	120,000.00	4.00%	13,000.00	133,000.00	146,000.00		0.15
	2/15/2052				10,600.00	10,600.00		1,004,808,414	
27	8/15/2052	530,000.00	125,000.00	4.00%	10,600.00	135,600.00	146,200.00		0.15
	2/15/2053				8,100.00	8,100.00		1,004,808,414	
28	8/15/2053	405,000.00	130,000.00	4.00%	8,100.00	138,100.00	146,200.00		0.15
	2/15/2054				5,500.00	5,500.00		1,004,808,414	
29	8/15/2054	275,000.00	135,000.00	4.00%	5,500.00	140,500.00	146,000.00		0.15
	2/15/2055				2,800.00	2,800.00		1,004,808,414	
30	8/15/2055	140,000.00	140,000.00	4.00%	2,800.00	142,800.00	145,600.00		0.14
	TOTALS		$ 2,500,000.00		$ 1,852,500.00	$ 4,352,500.00	$ 4,352,500.00		

Please show all warrant articles related to this project to bond counsel prior to submitting them to DRA. If you need a list of approved bond counsel, please let us know and we will provide one.

Katrina Burton

From: Micaela Demeter <mdemeter@fairfundingnh.org>
Sent: Tuesday, April 8, 2025 3:44 PM
To: Katrina Burton
Subject: Agenda addition: Swanzey's advocacy for fair school funding

Members of the Swanzey Select Board:

I'm reaching out to invite your district to join our collective call for fair school funding in NH. During each biennial state budget season, the **NH School Funding Fairness Project** circulates a letter of support urging our legislators to adequately and equitably fund public education. We've already secured the signatures of over **241 local elected officials from 67 school districts and 88 towns, representing 57.6% of the state**.

Your district is not yet represented on this list and we're hoping that will change.

As a school board member, I know how important it is to show our communities that we stand up for them and their children. **I'm asking you to add discussion of this letter to your April meeting agenda so the board's vote to sign it can serve as a public conversation on education funding in our state.** With a **proposed state-wide local budget cap** threatening every district's ability to retain local control over its own budget, school districts and boards can no longer afford to stay quiet on this crucial issue.
Read the letter and see current signers here
Sign the letter here

You have a responsibility to represent your community, and this letter provides an opportunity to send a clear message to your legislators and constituents before the Senate budget hearing is scheduled in late April. Join your elected peers across the state in taking a strong stand for adequate and fair school funding.

Sincerely,

Micaela Demeter
Dover School Board Member

Micaela Demeter
Advocacy & Outreach Coordinator

NH SCHOOL

64 N Main St. Suite 207 • Concord, NH 03301
Cell: 603.801.4143 • **FAIRFUNDINGNH.ORG**

To Governor Ayotte and the General Court of New Hampshire:

Two years ago, a group of over 150 local leaders – including Mayors, City Councilors, Select Board members, and School Board members – presented a similar letter to this one during public hearings on the State budget, calling on the State of New Hampshire to increase its funding for public education in order to address well-known inequities and gaps. What that budget contained, touted as one of the biggest increases to State education aid since the *Claremont* decisions, was only $169 million (barely more than a 2% increase) that did not meaningfully affect the State's share of education funding, which remains the lowest in the entire country.

This modest change has not helped reduce the downshifted tax burden faced by local property tax payers trying to support their public schools. During the legislature's work in 2024, there were several bills aimed at reducing that burden and sending aid to districts and students that needed it the most, like students receiving special education services. Despite strong, bipartisan support in the House, these bills were killed by the Senate and failed to become law.

Meanwhile, all of us at the local level have continued working hard for our schools and communities to try and balance the needs of our students and the economic realities faced by our taxpayers. Inflation, energy costs, and unpredictable special education expenditures have put strains on our budgets, and the State has provided no relief.

The significant gap between actual expenses, which was $21,545 per pupil during the 2023-24 school year, and average State aid, which was only $5,148 per pupil the same year, must be closed with local property taxes. Our local property taxes cover 70% of all school revenues in the state, the highest share in the country. In all of our communities, especially those with lower property values, this means levying higher and higher tax rates just to keep up. The result is a system where one of the biggest factors in determining the opportunities available to our students, and the burden placed on the taxpayer, is local property values.

Despite record surpluses in the Education Trust Fund, excess State funds have not been used to help alleviate these disparities or provide aid to school districts. In November 2024, the Department of Education announced that there was expected to be $16 million less in the State's Special Education Aid fund than was being requested by local districts. This fund is used to reimburse school districts for specific, state-approved services provided to students with complex and intensive needs. These students have a federally protected right to these services, and if the State does not fill in the funding shortfall, it will downshift even more onto local property tax payers.

As the legislature begins working on the biennial State budget — the single largest vehicle for school funding reform — you must take stock of the current situation communities are facing. For decades, the State has fallen short of its constitutional responsibility to fund education, losing again and again in court while downshifting increases onto local property taxes in most communities around the state. With pending decisions in the two current school funding

lawsuits coming any day from the NH Supreme Court, we once again call on the Governor and New Hampshire Legislature to act.

There are a variety of policy changes that could provide significant relief to local property tax payers while boosting the funding going to school districts around the state. The 2020 Commission to Study School Funding's final report, having now gone four years without the legislature putting its findings and policy proposals into action, still presents a strong framework to build from. The work of last year's special House Sub-Committee on Education Funding also did extensive work on the bipartisan proposals that were ultimately killed in the Senate.

It is the firm belief of those signed below that well-funded, excellent public education is the most important asset for the future of New Hampshire. About 85% of New Hampshire children attend public schools, meaning an increase in State aid would help most children in the state access new opportunities while also providing property tax relief for most taxpayers. This is a win-win and promotes the health of the New Hampshire economy by investing in the next generation and making our communities more attractive for businesses and families.

We all work hard to balance providing critical services to our communities while not increasing property taxes beyond what people can afford. The current budget process presents a new opportunity for the Governor and Legislature to work together on finding a solution to the funding challenges faced by so many communities in our state. A school funding solution ensures every student, no matter where they live, has access to the best possible public education, while also creating real relief for taxpayers. Doing nothing, while not only violating the New Hampshire Constitution, will only serve to exacerbate the existing disparities that exist in our state, driving local property taxes higher and keeping opportunities away from our students. The future of our state, and our communities, depends on the State contributing to a well-funded public education system.

Signed,

Allenstown

- **Scott W. McDonald, Allenstown Select Board Chair**

Alstead

- **Joseph Levesque, Alstead School Board Vice Chair**

Antrim

- **Katherine Foecking, ConVal School Board**

Atkinson

- Don Woodworth, Timberlane School Board

Bartlett

- Emily Calderwood, Bartlett School Board Chair

Bedford

- Andrea Campbell, Bedford School Board Vice Chair
- Kara LaMarche, Bedford School Board

Benton

- Dwight A. Swauger, Benton School Board Chair

Berlin

- Diana Berthiaume, Berlin City Council
- Jeanne M. Charest, Berlin School Board Secretary
- Robert Cone, Mayor of Berlin
- Paul Grenier, Berlin City Council
- Peter Higbee, Berlin City Council
- Nathan Morin, Berlin School Board
- Ann Nolin, Berlin School Board Chair

Boscawen

- Lorrie J. Carey, Boscawen Select Board Chair

Bradford

- Beth Downs, Bradford Select Board Chair

Bridgewater

- Dominic Halle, Newfound Regional School Board

Brookfield

- James Manning, Select Board Vice Chair and Governor Wentworth Regional School Board Chair

Campton

- Donna Jo Hiltz, Campton School Board

Canaan

- Tim Josephson, Mascoma Valley Regional School Board Chair
- Hope Stragnell, Mascoma Valley Regional School Board

Canterbury

- Randi Johnson, Shaker Regional School Board
- Alice Todd, Shaker Regional School Board

Chesterfield

- Len Fleischer, Chesterfield School Board

Claremont

- Dale Girard, Claremont Mayor
- Arlene Hawkins, Claremont School Board
- Bonita Miles, Claremont School Board
- Whitney Skillen, Claremont School Board

Concord

- Liz Boucher, Concord School Board
- Jessica Campbell, Concord School Board
- Byron Champlin, Concord Mayor
- Michele Horne, Concord City Council
- Fred Keach, Concord City Council
- Judith Kurtz, Concord City Council
- Cara Meeker, Concord School Board
- Sarah Robinson, Concord School Board
- Sarah Sadowski, Concord School Board
- Pamela Walsh, Concord School Board President

Conway

- Randy Davison, Conway School Board
- Michael DiGregorio, Conway School Board Vice Chair

Cornish

- Justin Ranney, Cornish School Board Chair

Dalton

- Evelyn Flynn, White Mountain Regional School Board

Deerfield

- Kendra Cohen, Deerfield School Board Chair
- Ellen O'Donnell, Deerfield School Board Vice Chair

Derry

- Johnathan Dugan, Derry School Board
- Douglas Flood, Derry Town Councilor at Large
- David Granese, Derry Town Councilor at Large
- Jason MacLeod, Derry School Board
- Jenna Paradise, Derry School Board
- Michael Thiele, Derry School Board
- Jennifer Theroux, Derry School Board
- Michelle Mogé, Councilor at Large - Elect

Dover

- Robert Carrier, Dover Mayor
- Michelle Clancy, Dover School Board Secretary
- Micaela Demeter, Dover School Board
- Craig Flynn, Dover School Board
- Maggie Fogarty, Dover School Board
- Liz Goldman, Dover School Board
- Debra Hackett, Dover City Council
- Carolyn Mebert, Dover School Board Vice Chair
- Linnea Nemeth, Dover City Council - At Large
- Anthony Retrosi, Dover City Council
- April Richer, Dover City Council
- Dennis Shanahan, Dover Assistant Mayor
- Robin Trefethen, Dover School Board Chair
- Robbie Warach, Dover City Council
- Lindsey Williams, Dover City Council

Durham

- Em Friedrichs, Durham Town Council
- Heather Grant, Durham Town Council
- Sally Needell, Durham Town Council
- Curtis Register, Durham Town Council

Eaton

- Susan Wiley, Eaton School Board Vice Chair

Epping

- Amy Rich Crane, Epping Budget Committee

Epsom

- Michael Wiggett

Exeter

- Nancy Belanger, Exeter Select Board
- Molly Cowan, Exeter Select Board Vice Chair
- Susan B. Drinker, Exeter School Board

Farmington

- Nicole Huckins Doyle, School Board

Fitzwilliam

- Jeff Cesaitis, Monadnock Regional School Board
- Kristen Noonan, Monadnock Regional School Board

Franklin

- Delaney Carrier, Franklin School Board and City Council
- Laurie Cass, Franklin School Board Vice Chair
- Liz Cote, Franklin School Board Chair
- Jane Cote, Franklin School Board
- Ruth MaGina, Franklin School Board
- Desiree McLaughlin, Mayor of Franklin
- Leigh Webb, Franklin City Council Ward 3
- Olivia Zink, Franklin City Council Ward 2

Gilford
- Jessica Jacques, Gilford School Board Chair
- Nicole Hogan, MS, CMHC, Gilford School Board

Gilsum
- Jennifer Strimbeck, Monadnock Regional School Board

Goffstown
- Mark T. Lemay, Goffstown Select Board
- Shane Rozamus, Goffstown School Board

Grantham
- Lesley F. Nesbitt, Grantham School Board Chair

Greenfield
- Curtis Hamilton, Contoocook Valley School Board

Hampton
- Wendy Rega, Hampton School Board Chair

Hampton Falls
- Jason Farias, Hampton Falls School Board Vice Chair
- Gisela Manna, Hampton Falls School Board

Hanover
- Dr. Marcela Di Blasi, Hanover School Board
- Deborah Nelson, Hanover School Board

Haverhill
- William Kearney, Haverhill Cooperative School Board

Henniker
- James Newcomb, John Stark School Board
- Courtney Portillo, Henniker School Board

Hopkinton

- Jonathan Cohen, Hopkinton School Board
- Andrea Folsom, Hopkinton School Board Vice Chair
- Flo Dapice, Hopkinton School Board Student Member
- Norm Goupil, Hopkinton School Board
- Dulcie Madden Lipoma, Hopkinton School Board Chair
- Rob Nadeau, Hopkinton School Board

Keene

- Jay Kahn, Mayor of Keene

Kensington

- Cheryl York McDonough, Kensington School Board
- Stefanie Schmidt, Kensington Elementary School Board

Laconia

- Bruce Cheny, Laconia City Council
- Mark Haynes, Laconia City Council
- Andrew Hosmer, Mayor of Laconia
- Tony Felch, Laconia City Council
- Eric Hoffman, Laconia City Council

Lancaster

- K. van Bergen-Buteau, White Mountain Regional School Board

Landaff

- Michelle Beaudin, Landaff School Board
- Matthew Copithorne, Landaff School Board Chair

Langdon

- P. Kevin Keith, Langdon Select Board

Lisbon

- Robert Adams, Lisbon Regional School Board Vice Chair
- Arthur Boutin, Lisbon Regional School Board Chair
- Catherine Colby, Lisbon Regional School Board

Litchfield
- Christina M. Harrison, Litchfield School Board

Lyman
- Catherine Colby, Lisbon Regional School Board

Madison
- Cheri Stackpole, Madison School Board

Manchester
- Jason Bonilla, Manchester Board of School Committee
- Christina Fajardo, Manchester Board of Alderman Vice Chair
- Pat Long, Manchester Board of Aldermen
- Jim O'Connell, Manchester Board of School Committee Vice Chair
- Liz O'Neil, Manchester Board of School Committee
- Sean Parr, Manchester Board of School Committee
- Chris Potter, Manchester Board of School Committee
- Karen Soule, Manchester Board of School Committee
- Julie Turner, Manchester Board of School Committee
- Leslie Want, Manchester Board of School Committee

Merrimack
- Kaitlyn Bernier, Merrimack School Budget Committee

Milan
- Randy Fortin Milan Select Board Chair
- Michael E. Galuszka, Milan Select Board
- Peter Nolet, Milan Select Board Vice Chair

Milford
- Karin Cevasco, Milford School Board
- Amy Clark Canty, Milford School Board
- Paul Dargie, Milford Select Board Vice Chair
- Judi Zaino, Milford School Board Chair

Nashua

- Neil Claffey, Nashua Board of Education
- Jim Donchess, Mayor of Nashua
- Sharon Giglio, Nashua Board of Education
- Ernest Jette, Nashua Board of Aldermen
- Rob Johnson, Nashua Board of Education
- Regan Lamphier, Nashua Board of Education
- Patricia Klee, Nashua Board of Aldermen
- Heather Raymond, Nashua Board of Education
- Michael O'Brien, Nashua Board of Aldermen Vice Chair

New Durham

- Elizabeth Sheckler, Governor Wentworth Regional School Board

New London

- Bebe Casey, New London Select Board Chair
- David Keith, Kearsarge School Board
- Janet R. Kidder, Kearsarge Regional School Board
- Bill Helm, New London Select Board

Newbury

- Kristen Schultz, Newbury Select Board Vice Chair & School Board Member

Newfields

- Bobby Kelly, MD, MPH, Newfields School Board Vice Chair
- Jane Walsh, Newfields School Board

Newport

- Kathryn Boutin, Newport School Board Vice Chair
- James Burroughs, Newport Select Board Chair
- Rachel Dilger, Newport Select Board
- Jeffrey F. Kessler, Newport Select Board Vice Chair
- Melissa Mitchler, Newport School Board
- Steven Morris, Newport School Board Chair
- Jeffrey North, Newport Select Board

- Herbert Tellor, Newport Select Board
- Keith Sayer, Newport School Board

Newton

- Joe Aiello, Newton Select Board
- Amanda Aiello, Newton Budget Committee Vice Chair
- Robert Marchand, Newton Select Board

Pembroke

- Tracy Bricchi, Merrimack Valley Regional School Board Chair
- Andrew Camidge, Pembroke School Board Chair
- Kerri Dean, Pembroke School Board
- Melanie Camelo, Pembroke School Board Vice Chair
- Jessica Wheeler Russell, Merrimack Valley Regional School Board

Penacook

- Tracy Bricchi, Penacook School Board Chair

Peterborough

- William Kennedy, PhD, Peterborough Select Board

Plainfield

- Norm Berman, Plainfield School Board

Plymouth

- Gregory Aprilliano, Plymouth School Board
- Maryann Barnsley, Plymouth Select Board
- William Bolton, Plymouth Select Board Vice Chair
- Stephanie Halter, Plymouth Elementary School Board
- Aimee Lee, Plymouth School Board Chair
- Neil McIver, Plymouth Select Board
- Zachary Tirrell, Plymouth Select Board Chair
- Ted Wisniewski, Plymouth Select Board

Portsmouth

- Byron Matto, Portsmouth School Board

Profile

- Erin Talcott, Profile School Board Vice Chair

Richmond

- Edmond Laplante, Monadnock Regional School Board

Rindge

- Chris Ratcliffe, Jaffrey-Rindge Cooperative School Board Chair
- Lisa B. Wiley, Jaffrey-Rindge Cooperative School Board

Rochester

- Nick Bellows, Rochester School Board
- David Herman, Rochester City Council
- Matt Pappas, Rochester School Board
- Chuck Creteau, Rochester City Council
- Alexander de Geofroy, Rochester City Council

Roxbury

- Gina Carraro, Monadnock Regional School Board

Salisbury

- Peggy Jones-Blanchard, Merrimack Valley School Board

Sandown

- Mark Sherwood, Timberlane School Board Vice Chair

Somersworth

- Laura Barry, Somersworth City Council
- Nancie Cameron, Somersworth City Council at Large
- Matt Gerding, Mayor of Somersworth
- Dr. Bridget Jameson, Somersworth School Board
- Maggie Larson, Somersworth School Board Chair
- Sarah E. B. O'Brien-Hart, Somersworth School Board
- Crystal Paradis-Catanzaro, Somersworth City Council
- Carly Prescott, Somersworth School Board Ward 5
- David Witham, Somersworth City Council

Springfield

- Art Bobruff, Kearsarge Regional School Board

Stoddard

- Alfrieda J Englund, Stoddard School Board Chair
- Lisa Davenport, Stoddard School Board Vice Chair
- Terri LaRoche, Stoddard Select Board

Strafford

- Risa Ceskavich, Strafford School Board & Budget Committee

Stratham

- Erin Garcia de Paredes, Exeter Region Cooperative School Board

Sutton

- Charles Forsberg, Sutton Budget Committee
- Michael Gebo, Sutton Budget Committee
- Nancy Glynn, Sutton Select Board
- Melissa King, Sutton Budget Committee
- Robert Nelson, Sutton Budget Committee
- Charles Nelson, Sutton Budget Committee
- Glenn Pogust, Sutton Select Board Chair

Swanzey

- Hannah Blood, Monadnock Regional School Board
- Brian Bohannon, Monadnock Regional School Board
- Daniel LeClair, Monadnock Regional School Board
- Cheryl McDaniel-Thomas, Monadnock Regional School Board
- Eric Stanley, Monadnock Regional School Board
- Elizabeth Tatro, School Board

Tamworth

- Siena Kaplan-Thompson, Tamworth School Board

Troy

- Scott Peters, Monadnock Regional School Board Chair
- Lisa Steadman, Monadnock Regional School Board Vice Chair

Warner

- Emma Bates, Kearsarge Regional School Board
- Faith Minton, Warner Select Board

Washington

- Samuel B. White, Washington School Board

Weare

- William Politt, Weare School Board
- Alyssa Small, Weare School Board
- Christine Heath, Weare School Board Chair

Whitefield

- Tara Giles, White Mountains Regional School Board
- Robert Loiacono, White Mountains Regional School Board Chair

Wilton

- John Zavgren, Wilton School Board