



TOWN OF DURHAM

8 Newmarket Road
Durham, NH 03824
Tel: 603-868-5571
Fax: 603-868-1858
www.ci.durham.nh.us

NOTICE: Although members of the Town Council will be meeting in the Council chambers, the Council meetings are still available for members of the public to participate via Zoom or in-person.

DURHAM TOWN COUNCIL
MONDAY, FEBRUARY 3, 2025
DURHAM TOWN HALL – COUNCIL CHAMBERS
6:00 PM

IAW RSA 91-A:3(e): Consideration or negotiation of pending claims or litigation

NOTE: *This meeting is not open to the public.*

AGENDA
DURHAM TOWN COUNCIL
MONDAY, FEBRUARY 3, 2025
DURHAM TOWN HALL – COUNCIL CHAMBERS
7:00 PM

NOTE: *The Town of Durham requires 48 hours notice if special communication aids are needed.*

- I. Call to Order
- II. Town Council grants permission for fewer than a majority of Councilors to participate remotely
- III. **Roll Call of Members.** Those members participating remotely state why it is not reasonably practical for them to attend the meeting in person
- IV. Approval of Agenda
- V. Special Announcements
- VI. Public Comments (*) – **Please state your name and address before speaking**
- VII. Report from the UNH Student Senate External Affairs Chair or Designee

VIII. Unanimous Consent Agenda *(Requires unanimous approval. Individual items may be removed by any councilor for separate discussion and vote)*

- A. Shall the Town Council approve the 1st 2025 Warrant billing computed from the 4th Quarter Water and Sewer readings of 2024 totaling \$758,296.36, commit the bills for charges to the Tax Collector for collection, and authorize the Administrator to sign said Warrant?
- B. Shall the Town Council, upon the recommendation of the Administrator, authorize the purchase of a new 2025 Zamboni model 526 ice resurfacer with 100% of purchase cost being paid from the Churchill Rink fund?
- C. Shall the Town Council, Upon Recommendation of the Town Assessor and Administrator, Approve FY2022, FY2023 & FY2024 Property Tax Abatements at the Local Level or for Outstanding Appeals Before the Board of Tax and Land Appeals (BTLA) Totaling \$46,597.81?
- D. Shall the Town Council Approve **Resolution #2025-01** Recognizing the 101st Anniversary of the UNH Theatre and Dance Program?
- E. Shall the Town Council unseal the Nonpublic Session minutes from the year 2009 dated March 16 and December 21; and from the year 2010 dated February 15 and April 5?

IX. Committee Appointments - None

X. Presentation Items

End of Year Financial Report through December 31, 2024 – Gail Jablonski, Business Manager

XI. Councilor and Town Administrator Roundtable

XII. Unfinished Business

- A. Continue Discussion and Finalization of Administrator’s Annual Performance Evaluation for 2024 in Accordance With the Employment Agreement Between the Administrator and the Town of Durham.
- B. Continued discussion of the present composition of Downtown Durham.

XIII. Approval of Minutes – January 6, 2025

XIV. New Business

First Reading on Ordinance #2025-03 Amending Chapter 175, “Zoning,” Article II, “Definitions,” Article XII.1, “Use and Dimensional Standards,” and Article XX, “Standards for Specific Uses,” Regarding Student Rentals and scheduling a Public Hearing for Monday, February 17, 2025.

XV. Nonpublic Session (if required)

XVI. Adjourn (NLT 10:30 PM)

(*) *The public comment portion of the Council meeting is to allow members of the public to address matters of public concern regarding town government for up to 5 minutes. Obscene, violent, disruptive, disorderly comments, or those likely to induce violence, disruption or disorder, are not permitted and will not be tolerated. Complaints regarding Town staff should be directed to the Administrator.*



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AGENDA ITEM: **#8A**

DATE: February 3, 2025

COUNCIL COMMUNICATION

INITIATED BY: April Talon, Town Engineer

AGENDA ITEM: SHALL THE TOWN COUNCIL APPROVE THE 1ST 2025 WARRANT BILLING COMPUTED FROM THE 4TH QUARTER WATER AND SEWER READINGS OF 2024 TOTALING \$758,296.36, COMMIT THE BILLS FOR CHARGES TO THE TAX COLLECTOR FOR COLLECTION, AND AUTHORIZE THE ADMINISTRATOR TO SIGN SAID WARRANT?

CC PREPARED BY: Karen Edwards, Administrative Assistant

PRESENTED BY: Todd I. Selig, Administrator

AGENDA DESCRIPTION:

Attached for the Council's approval is the 1st 2025 Warrant for Water and Sewer totaling \$758,296.36 in accordance with RSA 38:22 II (a) which states: "A municipality may commit bills for charges to the Tax Collector with a warrant signed by the appropriate municipal officials requiring the Tax Collector to collect them." The commitment list is available for viewing in the Town Clerk-Tax Collector's Office and will be available for viewing once the warrant is approved Monday evening.

Water and/or sewer bills are issued quarterly and are based on meter readings which are taken at the beginning of each quarter (on or about January 1, April 1, July 1 and October 1). Bills are calculated on the actual cubic foot (CF) of water used for each account. The Durham Public Works Water Division obtains the necessary readings using an automatic meter reading system and software which collects meter data including account numbers and water meter readings. This information is uploaded into the Town's utility billing software to generate the warrant. Some accounts are water only as is the case for irrigation meters or for properties that have

a septic system. Some accounts are sewer only if they have a residential well.

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

The charts attached compare the actual water and sewer usage and fees for 2019 through 2024.

LEGAL AUTHORITY:

RSA 38:22 II (a)

LEGAL OPINION:

N/A

FINANCIAL DETAILS:

The warrant details are as follows:

	Water	\$389,144.60
Lee Waterline Extension	Water	\$ 9,794.14
	Sewer	\$359,357.62
	Total	\$758,296.36

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

SUGGESTED ACTION OR RECOMMENDATIONS:

MOTION:

Shall the Town Council Approve the 1st 2025 Warrant Billing Computed From the 4th Quarter Water and Sewer Readings of 2024 Totaling \$758,296.36, Commit the Bills for Charges to the Tax Collector for Collection, and Authorize the Administrator to Sign Said Warrant.

2024 ESTIMATED VS ACTUAL USAGE
January 1 - December 31 , 2024

YEARLY COMPARISONS	ESTIMATED WATER			ACTUAL WATER			VARIANCE		
	Cubic Feet (cf)	Rates per 100 cubic feet	cf/100 * Rate	Cubic Feet (cf)	Rates per 100 cubic feet	cf/100 * Rate	CF Estimate vs. Actual	\$ Estimate vs. Actual	% Estimated to Actual
2019	14,420,835	\$ 7.08	\$ 1,020,995	14,035,194	\$ 7.08	\$ 993,692	(385,641)	(\$27,303)	97%
2020	14,853,460	\$ 7.35	\$ 1,091,729	13,863,777	\$ 7.35	\$ 1,018,988	(989,683)	(\$72,742)	93%
2021	14,853,460	\$ 7.74	\$ 1,149,658	14,427,696	\$ 7.74	\$ 1,116,704	(425,764)	(\$32,954)	97%
2022	14,304,304	\$ 8.43	\$ 1,205,853	14,231,786	\$ 8.43	\$ 1,199,740	(72,518)	(\$6,113)	99%
2023	14,447,347	\$ 10.42	\$ 1,505,414	14,656,024	\$ 10.42	\$ 1,527,158	208,677	\$21,744	101%
2024	14,519,584	\$ 10.61	\$ 1,540,528	13,786,766	\$ 10.61	\$ 1,462,776	(732,818)	\$ (77,752)	95%

YEARLY COMPARISONS	ESTIMATED WATER - LEE EXTENSION			ACTUAL WATER - LEE EXTENSION			VARIANCE - LEE EXTENSION		
	Cubic Feet (cf)	Rates per 100 cubic feet	cf/100 * Rate	Cubic Feet (cf)	Rates per 100 cubic feet	cf/100 * Rate	CF Estimate vs. Actual	\$ Estimate vs. Actual	% Estimated to Actual
2022		\$ 9.69	\$ -	71,693	\$ 9.69	\$ 6,947			0%
2023		\$ 11.98	\$ -	285,509	\$ 11.98	\$ 34,204			0%
2024		\$ 12.20	\$ -	492,375	\$ 12.20	\$ 60,070			0%

Lee Connections through Dec 31, 2024

YEARLY COMPARISONS	ESTIMATED SEWER			ACTUAL SEWER			VARIANCE		
	Cubic Feet (cf)	Rates per 100 cubic feet	cf/100 * Rate	Cubic Feet (cf)	Rates per 100 cubic feet	cf/100 * Rate	CF Estimate vs. Actual	\$ Estimate vs. Actual	% Estimated to Actual
2019	13,444,655	\$ 8.71	\$ 1,171,029	13,208,897	\$ 8.71	\$ 1,150,495	(235,758)	(\$20,535)	98%
2020	13,713,549	\$ 8.97	\$ 1,230,105	12,843,156	\$ 8.97	\$ 1,152,031	(870,393)	(\$78,074)	94%
2021	13,713,549	\$ 8.97	\$ 1,230,105	13,653,420	\$ 8.97	\$ 1,224,712	(60,129)	(\$5,393)	100%
2022	13,516,701	\$ 8.98	\$ 1,213,800	13,347,445	\$ 8.98	\$ 1,198,601	(169,256)	(\$15,199)	99%
2023	13,651,868	\$ 9.57	\$ 1,306,484	13,815,025	\$ 9.57	\$ 1,322,098	163,157	\$15,614	101%
2024	13,720,127	\$ 10.31	\$ 1,414,545	13,053,263	\$ 10.31	\$ 1,345,791	(666,864)	(\$68,754)	95%

1st QUARTER ACTUALS	2019 (total cubic feet)	2020 (total cubic feet)	2021 (total cubic feet)	2022 (total cubic feet)	2023 (total cubic feet)	2024 (total cubic feet)
Water	3,527,540	3,241,246	3,442,141	3,409,428	3,656,574	3,330,501
Water - Lee Extension					63,233	59,073
Sewer	3,382,932	3,095,327	3,286,030	3,292,580	3,514,853	3,211,829

2nd QUARTER ACTUALS	2019 (total cubic feet)	2020 (total cubic feet)	2021 (total cubic feet)	2022 (total cubic feet)	2023 (total cubic feet)	2024 (total cubic feet)
Water	3,355,258	3,186,882	3,689,323	3,502,992	3,657,659	3,230,432
Water - Lee Extension					64,104	132,537
Sewer	3,194,670	2,862,096	3,455,094	3,298,425	3,320,712	3,069,167

3rd QUARTER ACTUALS	2019 (total cubic feet)	2020 (total cubic feet)	2021 (total cubic feet)	2022 (total cubic feet)	2023 (total cubic feet)	2024 (total cubic feet)
Water	3,448,551	3,817,406	3,412,971	3,680,587	3,549,077	3,558,118
Water - Lee Extension				24,319	68,979	220,485
Sewer	3,159,604	3,449,128	3,205,142	3,305,110	3,336,952	3,286,742

4th QUARTER ACTUALS	2019 (total cubic feet)	2020 (total cubic feet)	2021 (total cubic feet)	2022 (total cubic feet)	2023 (total cubic feet)	2024 (total cubic feet)
Water	3,703,845	3,618,243	3,883,261	3,638,779	3,792,715	3,667,715
Water - Lee Extension				47,374	89,193	80,280
Sewer	3,471,691	3,436,605	3,707,154	3,451,330	3,642,509	3,485,525

YEARLY TOTALS	2019 (total cubic feet)	2020 (total cubic feet)	2021 (total cubic feet)	2022 (total cubic feet)	2023 (total cubic feet)	2024 (total cubic feet)
Water	14,035,194	13,863,777	14,427,696	14,231,786	14,656,025	13,786,766
Water - Lee Extension				71,693	285,509	492,375
Sewer	13,208,897	12,843,156	13,653,420	13,347,445	13,815,026	13,053,263

2024 BUDGETED VS ACTUAL EXPENDITURES

January 1 - Dec 31, 2024

FUNDS	Budgeted Ending 12/31/24	Actual Ending 12/31/24	Under (Over) 2024	Percent as of 12/31/24	Percent as of 9/30/23
Water	\$1,540,528	\$1,462,776	\$77,752	95.0%	101.4%
Water - Lee Extension		\$60,070			
Sewer	\$1,414,545	\$1,345,791	\$68,754	95.1%	101.2%



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STATE OF NEW HAMPSHIRE WATER/SEWER - 1st WARRANT 2025

STRAFFORD SS

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

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

*Seven Hundred Fifty-Eight Thousand, Two Hundred and
Ninety-Six Dollars and Thirty-Six Cents*
(\$758,296.36)

Water \$	389,144.60
Lee Waterline Extension Water \$	9,794.14
Sewer \$	359,357.62
Total \$	<u>758,296.36</u>

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

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

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

ATTEST:

Rachel Deane, Town Clerk-Tax Collector

Given under our hands and seal at Durham this 4th day of February, 2025.

Todd I. Selig, Administrator
Per Town Council vote on 2/3/25



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AGENDA ITEM: **#8B** TS

DATE: February 3, 2025

COUNCIL COMMUNICATION

INITIATED BY: Bill Page, Ice Rink Manager

AGENDA ITEM: SHALL THE TOWN COUNCIL, UPON THE RECOMMENDATION OF THE ADMINISTRATOR, AUTHORIZE THE PURCHASE OF A NEW 2025 ZAMBONI MODEL 526 ICE RESURFACER WITH 100% OF PURCHASE COST BEING PAID FROM THE CHURCHILL RINK FUND?

CC PREPARED BY: Bill Page, Ice Rink Manager

CC PRESENTED BY: Bill Page, Ice Rink Manager

AGENDA DESCRIPTION:

The adopted 2025 Capital Fund budget includes \$120,000 for the purchase of a new Zamboni ice resurfacer for use at Churchill Rink. The specialized equipment will replace the rinks 30-year-old, 1995 Zamboni Model 520 which was purchased used in 2012.

Resolution #2024-26 "Approving the FY 2025 General Operating Budgets, the Capital Fund Budget and the 2021-2030 Capital Improvements Plan" was adopted when Chair Needell MOVED that the Town Council approve the Administrator's proposed FY 2025 Operating, Capital and Special Fund Budgets, and the 2025-2034 Capital Improvement Plan, as amended. Councilor Grant SECONDED the motion. The motion PASSED on a 7-1 roll call vote.

Although still functional due to continued repairs as needed and strong preventative maintenance, the current resurfacer is very old for use in such a vibrant active ice rink which relies on the Zamboni for grooming and maintenance of the rinks product which is smooth, clean, high-quality ice for skating and hockey. Without a viable

Zamboni, the ability to maintain the ice properly ceases and revenue cannot be generated. There has always been potential for catastrophic failure of the machine but thankfully it has not happened. The older it gets, the more likely it becomes.

This procurement will utilize the Sourcewell contract #120320-FZC, formerly National Joint Powers Alliance (NJPA) which assures the Town of the most competitive price. NJPA, is a governmental agency operating under the legislative authority of Minnesota Statute 123A.21. This statute was created in 1977 and revised in 1995 to allow participating governmental and municipal agencies to reduce the cost of purchased goods by leveraging their combined purchasing power.

Sourcewell offers competitively solicited purchasing contracts for products and equipment to member organizations of which Durham is one, Account #177349. The use of State/Government contracts is consistent with the requirements of the Durham Purchasing Policy. Sourcewell streamlines the purchasing process, reduce costs, and the product we want to purchase has already been competitively bid in a very thorough and rigorous process.

Zamboni is the industry leader in the ice resurfacer business and always has been. They have a proven track record for innovation, performance and longevity. From my experience as a rink manager, there is no acceptable alternative to Zamboni. Continuing with use of a Zamboni will allow for easy staff training, re-use of blades we currently own, and potential for using years of acquired knowledge for performing maintenance in-house. There are also two authorized Zamboni service technicians within close proximity to Durham should we need one. These machines have not changed much over the years, and my experience in the business has allowed me to handle just about any situation that arises with a Zamboni internally.

Current plans for the existing Zamboni are to retain it for use until our new machine has been received and is in service, and after that, to retain it as a back-up, or for use in ice maintenance and ice out which both put a heavy load on a machine. Having a primary machine and a back-up is a welcome redundancy every rink would like to have, and we would like to take advantage of the opportunity to have two very similar machines at the facility.

LEGAL AUTHORITY:

N/A

LEGAL OPINION:

N/A

FINANCIAL DETAILS:

Expenses are not to exceed \$120,000.

All anticipated costs are to be paid from Rink Fund Balance # 07-2509-814-36-000.

Current fund balance as of 1/27/25 is \$400,739.04.

SUGGESTED ACTION OR RECOMMENDATIONS:

MOTION:

The Durham Town Council does hereby, upon the recommendation of the Administrator, authorize the purchase of a new 202 Zamboni model 526 ice resurfacer with 100% of purchase cost being paid from the Churchill Rink fund.

ZAMBONI COMPANY USA, INC.

15714 Colorado Ave. Paramount, CA 90723 USA ☎ +1 562 633 0751 📠 +1 562 633 9365 zamboni.com

February 27, 2023

Bill Page
Town of Durham, NH
Churchill Rink at Jackson's Landing
8 Newmarket Rd
Durham, NH 03824



PROPOSAL

“The principal product you have to sell is the ice itself.”

– Frank J. Zamboni

Maintaining an ice surface presents a multitude of challenges. Having efficient and reliable resurfacing equipment should not be one of them. Driven by our founder's commitment to innovation, we put our product to the test in the harsh environment it will call home. Every feature is deliberately designed to make resurfacing easier and to ensure that the end result is an exceptional sheet of ice. Built by hand. One at a time. The result is an ice resurfacing machine legendary for its quality, durability and superior performance.

MODEL 526:

The powerful high-output compact engine introduces a new era of fuel efficiency, providing significant savings and a cleaner arena environment. The 2.4 L engine can be configured for gasoline, propane or CNG fuel. On-dash diagnostics with programmed maintenance notifications provide engine performance data on the go. The hydrostatic transmission and powerful double pump for the augers deliver strong conveyor performance at any speed. Our unrivaled down pressure system ensures that all you leave behind is perfect.

INNOVATION:

Our commitment to constant innovation is an investment in the end product. We apply decades of experience working with facility owners and operators into every decision we make. Automated processes provide a consistent end result and reduce the chance for operator error. Opportunities to retrieve and display data from the machine provide a new tool in rink management. The incremental and continued introduction of new and better technologies to our ice resurfacing equipment's facilitates savings of time and valuable resources.

QUALITY:

Zamboni sets the standard of quality to which the industry is held. The Zamboni Company holds itself to an even higher standard with ongoing assessment and meticulous quality control, resulting in products which consistently produce the finest sheet of ice even after many years of use. Our rugged four-wheel drive chassis is hand-built using strong all-welded steel tubing. Premium materials and components are

ZAMBONI®

used throughout. We continually collaborate with our customers to ensure the products that will ultimately end up in their facility exceed the high expectations of quality associated with our brand.

VALUE:

Zamboni has a well-deserved reputation as the Industry Leader. One which we don't take for granted. Our products have the lowest cost of operation and maintain the highest residual value. A network of Zamboni Authorized Distributors and our own Customer Service teams provide local service and support for our products. In the world of ice, time is money and unreliable equipment can be a show-stopper. Yet another reason that worldwide, more facility operators choose Zamboni for their ice resurfacing needs. Nothing else is even close.

MACHINE SPECIFICATIONS:

Machine specifications are available online.

MANUFACTURER'S STATEMENT:

This machine is proudly designed and manufactured in Brantford, Ontario by Zamboni Company Ltd., a Canadian company.

WARRANTY:

Twenty-Four (24) months or 2,000 hours, whichever comes first, parts replacement only. Mileage and travel time are not covered under warranty.

SAFETY STANDARDS:

This machine is engineered to meet or exceed OSHA and ANSI safety labeling requirements. In addition to digital safety information, operating instructions and service manuals being provided with the delivery of the machine, all owners/operators have access to all of these materials online at www.zamboni.com to view and download at any time.

FOR ADDITIONAL INFORMATION:

zamboni.com/machines/model-526

zamboni.com/options

Zamboni 526	\$ 98,400.00
Gas Carburetion, 3-Way Catalytic Converter, Lambda Fuel Management System, Wash Water System, Aluminum Wheels, Black Powder Coated Conditioner, Conditioner Poly Side Plate, Guide Wheel, Parking Brake, LPG Low Fuel Light (LPG Machines), Stainless Steel Water Distribution Pipe, Spare Tire & Wheel Assembly, (2) 77" Blades	
ADDITIONAL EQUIPMENT:	
LPG Carburetion (No Tanks)	\$ 1,470.00
Board Brush	\$ 6,495.00
Power brush fill	\$ 420.00
Water Level Sight Gauge	\$ 315.00
Wash Water Tank Poly Insert	\$ 2,475.00
Snow Tank Light	\$ 635.00
Back Up Alarm	\$ 700.00
Tire Wash System	\$ 1,585.00
Integrated Auger Wash Out System	\$ 1,395.00
Zamboni Connect (Includes 2-year subscription)	\$ 2,175.00
Discount for non-studded tires	\$ -250.00
Subtotal	\$115,815.00
Sourcewell Discount (3%)	-\$3,474.45
Trade In Value	N/A
Transportation (estimate will be adjusted at time of shipment)	\$4,000.00
TOTAL	\$116,340.55

F.O.B:
Brantford, Ontario, Canada

TERMS:
\$25,000.00 deposit with order, balance payable prior to shipment.
Shipment 400 days or sooner from receipt of verbal order.
Pricing and Production slot (July 2025) is locked -contingent upon approval by Durham Town Council by Jan 15th, 2025

THANK YOU:

Brandon Radeke

June 14, 2024

Brandon Radeke,
Regional Sales and Product Manager

Date

Zamboni Company USA, Inc.
15714 Colorado Ave. Paramount, California 90723 USA
Phone: +1 562 633 0751 Fax: +1 562 633 9365

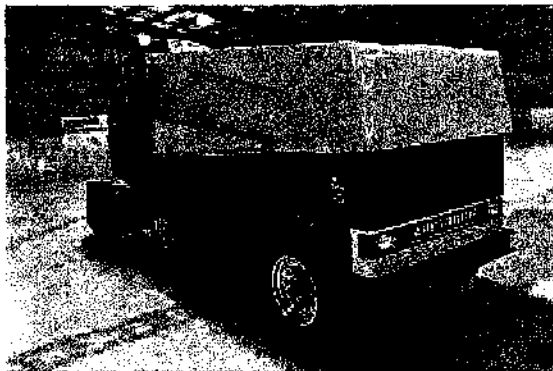
CAPITAL IMPROVEMENT PROGRAM

Page #

		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
111	CHURCHILL RINK FUND										
112	Battery Powered Zamboni Ice Resurfacer Purchase	120,000									

CAPITAL IMPROVEMENT PROGRAM

PROJECT YEAR	2025	PROJECT COST	\$120,000
DESCRIPTION	<i>Purchase New Zamboni Ice Resurfacer</i>	DEPARTMENT	<i>Churchill Rink/Recreation</i>
IMPETUS FOR PROJECT (IE. MANDATED, COUNCIL GOAL, DEPT INITIATIVE, ETC.)			
Upgrade aging equipment.			
DESCRIPTION (TO INCLUDE JUSTIFICATION)			
<p>We are proposing the purchase of a new MODEL 526 battery powered Zamboni Ice Resurfacer.</p> <p>Funding for this purchase will come from the Rink Fund Balance. All annual operational expenses to run the rink are covered by revenue generated at the facility. No tax dollars are used and none would be used to fund this purchase.</p>			
ESTIMATED COSTS:	PURCHASE	\$	<u>120,000</u>
	NET PURCHASE PRICE	\$	<u>120,000</u>
FINANCING	FUNDRAISING	\$	-
	FUND BALANCE	\$	<u>120,000</u>
	TOTAL FINANCING COSTS	\$	<u>120,000</u>
IF BONDED:	NUMBER OF YEARS	N/A	
	TOTAL PRINCIPAL	\$	-
	TOTAL INTEREST	\$	-
	TOTAL ESTIMATED COST	\$	-





Invoice

Zamboni Company USA, Inc.
15714 COLORADO AVENUE
PARAMOUNT, CA 90723-4211
(562) 633-0751
(562) 633-9365
WWW.ZAMBONI.COM

Table with invoice details: Invoice Number: 160893, Invoice Date: 02/01/2025, Ship Date: TBD, Customer Key: NHD03, Salesperson: , Page Number: 1 of 1

B TOWN OF DURHAM
I CHURCHILL RINK at JACKSON'S LANDING
L 8 NEW MARKET ROAD.
L DURHAM NH 03824
T US
O Attn: BILL PAGE

S TOWN OF DURHAM
H CHURCHILL RINK at JACKSON'S LANDING
I 8 NEW MARKET ROAD.
P DURHAM NH 03824
T US
O Attn: BILL PAGE

Summary table with columns: Purchase Order, Buyer Contact, Incoterms, Terms, Payment Method, Ship Via, Carrier Account. Values include DEPOSIT / 526, BILL PAGE - bpage@ci.durham.nh.us, FACTORY, NET 30, SEE BELOW.

Table with columns: Item Number, Description, Date, Quantity, UOM, Net Unit Price, Extended Amount. Row 1: 0N-DPOST, ZAMBONI 526 DEPOSIT, 02/01/2025, 1.000, EACH, 25,000.000, 25,000.00

TERMS OF 526 PURCHASE:

\$25,000.00 Deposit, Net 30,
Balance payable prior to shipment.

Zamboni 526: \$98,400.00

Additional Equipment:

- LPG Carburetion (No Tanks): \$1,470.00
Board Brush: \$6,495.00
Power brush fill: \$420.00
Water Level Sight Gauge: \$315.00
Wash Water Tank Poly Insert: \$2,475.00
Snow Tank Light: \$635.00
Back Up Alarm: \$700.00
Tire Wash System:\$1,585.00
Integrated Auger Wash Out System:\$1,395.00
Zamboni Connect: \$2,175.00
Discount for non-studded tires: \$-250.00
Sourcewell Discount (3%) -\$3,474.45
Transportation: \$4,000.00

Subtotal: \$116,340.55

Deposit: \$-25,000.00

Balance: \$91,340.55

Summary table with columns: Tax Summary, Freight Total, Discount Total, Net Subtotal, Tax Total, Order Total. Values: 0.00, \$0.00, \$25,000.00, \$0.00, \$25,000.00

Currency: US DOLLAR

Balance Sheet
Town of Durham
As Of: December 2024, GL Year 2024

Account Number	Balance
09 Churchill Rink Spec Rev Fund	
Assets	
09-1150-000-46-900 Accts Rec - Misc - Churchill Rink	0.00
09-1400-000-72-000 Prepaid other	1,500.00
Totals Assets	1,500.00
Liabilities	
09-2020-000-01-000 Accounts Payable - Churchill Rink	12,304.07
09-2040-000-47-000 Accrued Payroll - Churchill Rink	0.00
09-2080-000-62-010 Due from General Fund - Churchill Rink	(414,693.11)
09-2220-000-65-000 Deferred inflow of resources - Churchill Rink	0.00
Totals Liabilities	(402,389.04)
Fund Balance	
09-2440-000-00-900 Nonspendable fund balance - Churchill Rink	3,150.00
09-2450-000-00-900 Restricted fund balance - Churchill Rink	403,069.76
Current Year Revenue	289,346.80
Current Year Expenditure	(291,677.52)
Current Year Encumbrances	0.00
Prior Year Unencumbered Funds	0.00
Net Revenue, Expenditure And Encumbrances	(2,330.72)
Total Restricted fund balance - Churchill Rink	400,739.04
09-2490-000-00-000 Assigned fund balance (encumbrances) - Churchill R	0.00
Prior Year Expenditure	0.00
Prior Year Unencumbered Funds	0.00
Net Expenditure And Unencumbrances	0.00
Total Assigned fund balance (encumbrances) - Churchill R	0.00
Total All Fund Balance Accounts	403,889.04
Total Liabilities and Fund Balance	1,500.00
Balance 09 Churchill Rink Spec Rev Fund	0.00
Grand Total	0.00



RFP #120320
REQUEST FOR PROPOSALS
for
Ice Rink and Arena Equipment with Related Supplies and Services

Proposal Due Date: December 3, 2020, 4:30 p.m., Central Time

Sourcewell, a State of Minnesota local government agency and service cooperative, is requesting proposals for Ice Rink and Arena Equipment with Related Supplies and Services to result in a contracting solution for use by its Participating Entities. Sourcewell Participating Entities include thousands of governmental, higher education, K-12 education, nonprofit, tribal government, and other public agencies located in the United States and Canada. A full copy of the Request for Proposals can be found on the Sourcewell Procurement Portal [<https://proportal.sourcewell-mn.gov>]. Only proposals submitted through the Sourcewell Procurement Portal will be considered. Proposals are due no later than December 3, 2020, at 4:30 p.m. Central Time, and late proposals will not be considered.

Solicitation Schedule

Public Notice of RFP Published:	October 15, 2020
Pre-proposal Conference:	November 10, 2020, 10:00 a.m., Central Time
Question Submission Deadline:	November 23, 2020, 4:30 p.m., Central Time
Proposal Due Date:	December 3, 2020, 4:30 p.m., Central Time Late responses will not be considered.
Opening:	December 3, 2020, 6:30 p.m., Central Time **

** SEE RFP SUB-SECTION V. G. "OPENING"

I. ABOUT SOURCEWELL PARTICIPATING ENTITIES

A. SOURCEWELL

Sourcewell is a State of Minnesota local government agency and service cooperative created under the laws of the State of Minnesota (Minnesota Statutes Section 123A.21) that facilitates a competitive public solicitation and contract award process for the benefit of its 50,000+ participating entities across the United States and Canada. Sourcewell's solicitation process complies with State of Minnesota law and policies, conforms to Canadian trade agreements, and results in cooperative contracting solutions from which Sourcewell's Participating Entities procure equipment, products, and services.

Cooperative contracting provides participating entities and vendors increased administrative efficiencies and the power of combined purchasing volume that result in overall cost savings. At times, Sourcewell also partners with other purchasing cooperatives to combine the purchasing volume of their membership into a single solicitation and contract expanding the reach of contracted vendors' potential pool of end users.

Sourcewell uses a website-based platform, the Sourcewell Procurement Portal, through which all proposals to this RFP must be submitted.

B. USE OF RESULTING CONTRACTS

In the United States, Sourcewell's contracts are available for use by:

- Federal and state government entities;
- Cities, towns, and counties/parishes;
- Education service cooperatives;
- K-12 and higher education entities;
- Tribal government entities;
- Some nonprofit entities; and
- Other public entities.

In Canada, Sourcewell's contracts are available for use by:

- Provincial and territorial government departments, ministries, agencies, boards, councils, committees, commissions, and similar agencies;
- Regional, local, district, and other forms of municipal government, municipal organizations, school boards, and publicly-funded academic, health, and social service entities referred to as MASH sector (this should be construed to include but not be limited to the Cities of Calgary, Edmonton, Toronto, Calgary, Ottawa, and Winnipeg), as well as any corporation or entity owned or controlled by one or more of the preceding entities;

- Crown corporations, government enterprises, and other entities that are owned or controlled by these entities through ownership interest;
- Members of the Rural Municipalities of Alberta (RMA) and their represented Associations, Saskatchewan Association of Rural Municipalities (SARM), Saskatchewan Urban Municipalities Association (SUMA), Association of Manitoba Municipalities (AMM), Local Authority Services (LAS), Municipalities Newfoundland and Labrador (MNL), Nova Scotia Federation of Municipalities (NSFM), and Federation of Prince Edward Island Municipalities (FPEIM).

For a listing of current United States and Canadian Participating Entities visit Sourcewell’s website (note: there is a tab for each country’s listing): <https://www.sourcewell-mn.gov/sourcewell-for-vendors/agency-locator>.

Access to contracted equipment, products, or services by Participating Entities is typically through a purchase order issued directly to the applicable vendor. A Participating Entity may request additional terms or conditions related to a purchase. Use of Sourcewell contracts is voluntary and Participating Entities retain the right to obtain similar equipment, products, or services from other sources.

To meet Participating Entities’ needs, public notice of this RFP has been broadly published, including notification in the United States to each state-level procurement department for possible re-posting.

Proof of publication will be available at the conclusion of the solicitation process.

II. EQUIPMENT, PRODUCTS, AND SERVICES

A. SOLUTIONS-BASED SOLICITATION

This RFP and contract award process is a solutions-based solicitation; meaning that Sourcewell is seeking equipment, products, or services that meet the general requirements of the scope of this RFP and that are commonly desired or are required by law or industry standards.

B. REQUESTED EQUIPMENT, PRODUCTS, OR SERVICES

It is expected that Proposers will offer a wide array of equipment, products, or services at lower prices and with better value than what they would ordinarily offer to a single government entity, a school district, or a regional cooperative.

1. Sourcewell is seeking proposals for Ice Rink and Arena Equipment with Related Supplies and Services, including, but not to be limited to:
 - a. Ice resurfacers and edgers;
 - b. Dasher boards and rink dividers;

- c. Ice rink and arena equipment and supplies;
- d. Ice rink and arena structural or mechanical equipment and systems, such as refrigeration, floors, dehumidification, and HVAC; and,
- e. Services related to the solutions described in subsections 1.a. – d. above, including design-build services, site assessment, site preparation, installation, maintenance or repair, and warranty programs. However, this solicitation should NOT be construed to include “service-only” solutions. Proposers may include related services to the extent that these solutions are complementary to the offering of the equipment and products being proposed.

This solicitation does not include those equipment, products, or services covered under categories included in contracts currently maintained by Sourcewell:

1. Athletic Surfacing with Related Materials, Supplies, Installation, and Services (RFP #060518)
2. Commercial Kitchen Equipment, with Related Supplies and Services (RFP#091918)
3. Scoreboards, Digital Displays, and Video Boards with Related Design Build Technology Integration, Installation, Supplies, and Services (RFP#050819)
4. Sports Lighting with Related Supplies and Services (RFP#071619)
5. Athletic and Physical Education Equipment and Supplies with Related Accessories (RFP #071819)
6. Event Seating and Staging Solutions with Related Accessories and Services (RFP#091719)
7. Fitness Equipment with Related Accessories and Services (RFP #081120)

Proposers may include related equipment, accessories, and services to the extent that these solutions are complementary to the equipment, products, or service(s) being proposed.

Generally, the solutions for Participating Entities are turn-key solutions, providing a combination of equipment, products and services, delivery, and installation to a properly operating status. However, equipment or products only solutions may be appropriate for situations where Participating Entities possess the ability, either in-house or through local third-party contractors, to properly install and bring to operation the equipment or products being proposed.

Sourcewell prefers vendors that provide a sole source of responsibility for the products and services provided under a resulting contract. If Proposer requires the use of dealers, resellers, or subcontractors to provide the products or services, the Proposal should address how the products or services will be provided to Participating Entities and describe the network of dealers, resellers, and/or subcontractors that will be available to serve Participating Entities under a resulting contract.

Sourcewell desires the broadest possible selection of equipment, products, and services being proposed over the largest possible geographic area and to the largest possible cross-section of Sourcewell current and future Participating Entities.

C. REQUIREMENTS

It is expected that Proposers have knowledge of all applicable industry standards, laws, and regulations and possess an ability to market and distribute the equipment, products, or services to Participating Entities.

1. Safety Requirements. All items proposed must comply with current applicable safety or regulatory standards or codes.
2. Deviation from Industry Standard. Deviations from industry standards must be identified with an explanation of how the equipment, products, and services will provide equivalent function, coverage, performance, and/or related services.
3. New Equipment and Products. Proposed equipment and products must be for new, current model; however, Proposer may offer certain close-out equipment or products if it is specifically noted in the Pricing proposal.
4. Delivered and operational. Unless clearly noted in the Proposal, equipment and products must be delivered to the Participating Entity as operational.
5. Warranty. All equipment, products, supplies, and services must be covered by a warranty that is the industry standard or better.

D. ANTICIPATED CONTRACT TERM

Sourcewell anticipates that the term of any resulting contract(s) will be four (4) years. Up to two one-year extensions may be offered based on the best interests of Sourcewell and its Participating Entities.

E. ESTIMATED CONTRACT VALUE AND USAGE

Based on past volume of similar contracts, the estimated annual value of all transactions from contracts resulting from this RFP are anticipated to be USD \$25M; therefore, proposers are expected to propose volume pricing. Sourcewell anticipates considerable activity under the contract(s) awarded from this RFP; however, sales and sales volume from any resulting contract are not guaranteed.

F. MARKETING PLAN

Proposer's sales force will be the primary source of communication with Participating Entities. The Proposer's Marketing Plan should demonstrate Proposer's ability to deploy a sales force or dealer network to Participating Entities, as well as Proposer's sales and service capabilities. It is expected that Proposer will promote and market any contract award.

G. ADDITIONAL CONSIDERATIONS

1. Contracts will be awarded to Proposers able to best meet the need of Participating Entities. Proposers should submit their complete line of equipment, products, or services that are applicable to the scope of this RFP.
2. Proposers should include all relevant information in its proposal, since Sourcewell cannot consider information that is not included in the Proposal. Sourcewell reserves the right to verify Proposer's information and may request clarification from a Proposer, including samples of the proposed equipment or products.
3. Depending upon the responses received in a given category, Sourcewell may need to organize responses into subcategories in order to provide the broadest coverage of the requested equipment, products, or services to Participating Entities. Awards may be based on a subcategory.
4. A Proposer's documented negative past performance with Sourcewell or its Participating Entities occurring under a previously awarded Sourcewell contract may be considered in the evaluation of a proposal.

III. PRICING

A. REQUIREMENTS

All proposed pricing must be:

1. Either Line-Item Pricing or Percentage Discount from Catalog Pricing, or a combination of these:
 - a. **Line-item Pricing** is pricing based on each individual product or services. Each line must indicate the Vendor's published "List Price," as well as the "Contract Price."
 - b. **Percentage Discount from Catalog or Category** is based on a percentage discount from a catalog or list price, defined as a published Manufacturer's Suggested Retail Price (MSRP) for the products or services. Individualized percentage discounts can be applied to any number of defined product groupings. Proposers will be responsible for providing and maintaining current published MSRP with Sourcewell, and this pricing must be included in its proposal and provided throughout the term of any Contract resulting from this RFP.
2. The Proposer's ceiling price (Ceiling price means that the proposed pricing will be considered as the highest price for which equipment, products, or services may be billed to a Participating Entity). However, it is permissible for vendors to sell at a price that is lower than the contracted price;
3. Stated in U.S. and Canadian dollars (as applicable); and
4. Clearly understood, complete, and fully describe the total cost of acquisition (e.g., the cost of the proposed equipment, products, and services delivered and operational for its intended purpose in the Participating Entity's location).

Proposers should clearly identify any costs that are NOT included in the proposed product or service pricing. This may include items such as installation, set up, mandatory training, or initial inspection. Include identification of any parties that impose such costs and their relationship to the Proposer. Additionally, Proposers should clearly describe any unique distribution and/or delivery methods or options offered in the Proposal.

B. ADMINISTRATIVE FEES

Proposers are expected to pay to Sourcewell an administrative fee in exchange for Sourcewell facilitating the resulting contracts. The administrative fee is normally calculated as a percentage of the total sales to Participating Entities for all contracted equipment, products, or services made during a calendar quarter, and is typically one percent (1%) to two percent (2%). In some categories, a flat fee may be an acceptable alternative.

IV. CONTRACT

Proposers awarded a contract will be required to execute a contract with Sourcewell (see attached template). Only those modifications the Proposer indicates in its proposal will be available for discussion. Much of the language in the Contract reflects Minnesota legal requirements and cannot be altered. Numerous and/or onerous exceptions that contradict Minnesota law may result in the Proposal being disqualified from further review and evaluation.

To request a modification to the Contract terms, conditions, or specifications, a Proposer must complete and submit the Exceptions to Terms, Conditions, or Specifications table, with all requested modifications, through the Sourcewell Procurement Portal at the time of submitting the Proposer's Proposal. Exceptions must:

1. Clearly identify the affected article and section, and
2. Clearly note what language is requested to be modified.

Unclear requests will be automatically denied.

Only those exceptions that have been accepted by Sourcewell will be included in the contract document provided to the awarded vendor for signature.

If a Proposer receives a contract award resulting from this solicitation it will have up to 30 days to sign and return the contract. After that time, at Sourcewell's sole discretion, the contract award may be revoked.

V. RFP PROCESS

A. PRE-PROPOSAL CONFERENCE

Sourcewell will hold an optional, non-mandatory pre-proposal conference via webcast on the date and time noted on page one of this RFP and on the Sourcewell Procurement Portal. The

purpose of this conference is to allow potential Proposers to ask questions regarding this RFP and Sourcewell's competitive contracting process. Information about the webcast will be sent to all entities that have registered for this solicitation opportunity through their Sourcewell Procurement Portal Vendor Account. Pre-proposal conference attendance is optional.

B. QUESTIONS REGARDING THIS RFP AND ORAL COMMUNICATION

Questions regarding this RFP must be submitted through the Sourcewell Procurement Portal. The deadline for submission of questions is found in the Solicitation Schedule and on the Sourcewell Procurement Portal. Answers to questions will be issued through an addendum to this RFP. Repetitive questions will be summarized into a single answer and identifying information will be removed from the submitted questions.

All questions, whether specific to a Proposer or generally related to the RFP, must be submitted using this process. Do not contact individual Sourcewell staff to ask questions or request information as this may disqualify the Proposer from responding to this RFP. Sourcewell will not respond to questions submitted after the deadline.

C. ADDENDA

Sourcewell may modify this RFP at any time prior to the proposal due date by issuing an addendum. Addenda issued by Sourcewell become a part of the RFP and will be delivered to potential Proposers through the Sourcewell Procurement Portal. Sourcewell accepts no liability in connection with the delivery of any addenda.

Before a proposal will be accepted through the Sourcewell Procurement Portal, all addenda, if any, must be acknowledged by the Proposer by checking the box for each addendum. It is the responsibility of the Proposer to check for any addenda that may have been issued up to the solicitation due date and time.

If an addendum is issued after a Proposer submitted its proposal, the Sourcewell Procurement Portal will WITHDRAW the submission and change the Proposer's proposal status to INCOMPLETE. The Proposer can view this status change in the "MY BIDS" section of the Sourcewell Procurement Portal Vendor Account. The Proposer is solely responsible to check the "MY BIDS" section of the Sourcewell Procurement Portal Vendor Account periodically after submitting its Proposal (and up to the Proposal due date). If the Proposer's Proposal status has changed to INCOMPLETE, the Proposer is solely responsible to:

- i) make any required adjustments to its proposal;
- ii) acknowledge the addenda; and
- iii) ensure the re-submitted proposal is received through the Sourcewell Procurement Portal no later than the Proposal Due Date and time shown in the Solicitation Schedule above.

D. PROPOSAL SUBMISSION

Proposer's complete proposal must be submitted through the Sourcewell Procurement Portal no later than the date and time specified in the Solicitation Schedule. Any other form of proposal submission, whether electronic, paper, or otherwise, will not be considered by Sourcewell. **Late proposals will not be considered.** It is the Proposer's sole responsibility to ensure that the proposal is received on time.

It is recommended that Proposers allow sufficient time to upload the proposal and to resolve any issues that may arise. The time and date that a Proposal is received by Sourcewell is solely determined by the Sourcewell Procurement Portal web clock.

In the event of problems with the Sourcewell Procurement Portal, follow the instructions for technical support posted in the portal. It may take up to twenty-four (24) hours to respond to certain issues.

Upon successful submission of a proposal, the Portal will automatically generate a confirmation email to the Proposer. If the Proposer does not receive a confirmation email, contact Sourcewell's support provider at support@bidsandtenders.ca.

To ensure receipt of the latest information and updates via email regarding this solicitation, or if the Proposer has obtained this solicitation document from a third party, the onus is on the Proposer to create a Sourcewell Procurement Portal Vendor Account and register for this solicitation opportunity.

Within the Procurement Portal, all proposals must be digitally acknowledged by an authorized representative of the Proposer attesting that the information contained in the proposal is true and accurate. By submitting a proposal, Proposer warrants that the information provided is true, correct, and reliable for purposes of evaluation for potential contract award. The submission of inaccurate, misleading, or false information is grounds for disqualification from a contract award and may subject the Proposer to remedies available by law.

E. GENERAL PROPOSAL REQUIREMENTS

Proposals must be:

- In substantial compliance with the requirements of this RFP or it will be considered nonresponsive and be rejected.
- Complete. A proposal will be rejected if it is conditional or incomplete.
- Submitted in English.
- Valid and irrevocable for 90 days following the Proposal Due Date.

Any and all costs incurred in responding to this RFP will be borne by the Proposer.

F. PROPOSAL WITHDRAWAL

Prior to the proposal deadline, a Proposer may withdraw its proposal.

G. OPENING

The Opening of Proposals will be conducted electronically through the Sourcewell Procurement Portal. A list of all Proposers will be made publicly available in the Sourcewell Procurement Portal after the Proposal Due Date, but no later than the Opening time listed in the Solicitation Schedule.

To view the list of Proposers, verify that the Sourcewell Procurement Portal opportunities list search is set to "All" or "Closed." The solicitation status will automatically change to "Closed" after the Proposal Due Date and Time.

VI. EVALUATION AND AWARD

A. EVALUATION

It is the intent of Sourcewell to award one or more contracts to responsive and responsible Proposer(s) offering the best overall quality, selection of equipment, products, and services, and price that meet the commonly requested specifications of Sourcewell and its Participating Entities. The award(s) will be limited to the number of Proposers that Sourcewell determines is necessary to meet the needs of Participating Entities. Factors to be considered in determining the number of contracts to be awarded in any category may include the following:

- The number of and geographic location of:
 - Proposers necessary to offer a comprehensive selection of equipment, products, or services for Participating Entities' use.
 - A Proposer's sales and service network to assure availability of product supply and coverage to meet Participating Entities' anticipated needs.
- Total evaluation scores.
- The attributes of Proposers, and their equipment, products, or services, to assist Participating Entities achieve environmental and social requirements, preferences, and goals. Information submitted as part of a proposal should be as specific as possible when responding to the RFP. Do not assume Sourcewell's knowledge about a specific vendor or product.

B. AWARD(S)

Award(s) will be made to the Proposer(s) whose proposal conforms to all conditions and requirements of the RFP, and consistent with the award criteria defined in this RFP.

Sourcewell may request written clarification of a proposal at any time during the evaluation process.

Proposal evaluation will be based on the following scoring criteria and the Sourcewell Evaluator Scoring Guide (available in the Sourcewell Procurement Portal):

Conformance to RFP Requirements	50
Financial Viability and Marketplace Success	75
Ability to Sell and Deliver Service	100
Marketing Plan	50
Value Added Attributes	75
Warranty	50
Depth and Breadth of Offered Equipment, Products, or Services	200
Pricing	400
TOTAL POINTS	1000

C. PROTESTS OF AWARDS

Any protest made under this RFP by a Proposer must be in writing, addressed to Sourcewell’s Executive Director, and delivered to the Sourcewell office located at 202 12th Street NE, P.O. Box 219, Staples, MN 56479. The protest must be received no later than 10 calendar days’ following Sourcewell’s notice of contract award(s) or non-award and must be time stamped by Sourcewell no later than 4:30 p.m., Central Time.

A protest must include the following items:

- The name, address, and telephone number of the protester;
- The original signature of the protester or its representative;
- Identification of the solicitation by RFP number;
- A precise statement of the relevant facts;
- Identification of the issues to be resolved;
- Identification of the legal or factual basis;
- Any additional supporting documentation; and
- Protest bond in the amount of \$20,000, except where prohibited by law or treaty.

Protests that do not address these elements will not be reviewed.

D. RIGHTS RESERVED

This RFP does not commit Sourcewell to award any contract and a proposal may be rejected if it is nonresponsive, conditional, incomplete, conflicting, or misleading. Proposals that contain false statements or do not support an attribute or condition stated by the Proposer may be rejected.

Sourcewell reserves the right to:

- Modify or cancel this RFP at any time;
- Reject any and all proposals received;
- Reject proposals that do not comply with the provisions of this RFP;
- Select, for contracts or for discussion, a proposal other than that with the lowest cost;

- Independently verify any information provided in a Proposal;
- Disqualify any Proposer that does not meet the requirements of this RFP, is debarred or suspended by the United States or Canada, State of Minnesota, Participating Entity's state or province; has an officer, or other key personnel, who have been charged with a serious crime; or is bankrupt, insolvent, or where bankruptcy or insolvency are a reasonable prospect;
- Waive or modify any informalities, irregularities, or inconsistencies in the proposals received;
- Clarify any part of a proposal and discuss any aspect of the proposal with any Proposer; and negotiate with more than one Proposer;
- Award a contract if only one responsive proposal is received if it is in the best interest of Participating Entities; and
- Award a contract to one or more Proposers if it is in the best interest of Participating Entities.

E. DISPOSITION OF PROPOSALS

All materials submitted in response to this RFP will become property of Sourcewell and will become public record in accordance with Minnesota Statutes Section 13.591, after negotiations are complete. Sourcewell considers that negotiations are complete upon execution of a resulting contract. It is the Proposer's responsibility to clearly identify any data submitted that it considers to be protected. Proposer must also include a justification for the classification citing the applicable Minnesota law.

Sourcewell will not consider the prices submitted by the Proposer to be confidential, proprietary, or trade secret materials. Financial information, including financial statements, provided by a Proposer is not considered trade secret under the statutory definition.

The Proposer understands that Sourcewell will reject proposals that are marked confidential or nonpublic, either substantially or in their entirety.



11/23/2020

Addendum No. 1

Solicitation Number: RFP 120320

Solicitation Name: Ice Rink and Arena Equipment with Related Supplies and Services

Consider the following Question and Answer to be part of the above-titled solicitation documents. The remainder of the documents remain unchanged.

Question 1:

Are tribal/native entities eligible to purchase under this contract?

Answer 1:

Yes. Refer to RFP Section I.B. – Use of resulting Contracts.

End of Addendum

Acknowledgement of this Addendum to RFP 120320 posted to the Sourcewell Procurement Portal on 11/23/2020, is required at the time of proposal submittal.

Zamboni #120320-FZC

Pricing for contract #120320-FZC is provided at 3% off list price to Sourcewell participating agencies.



Proposal Evaluation Ice Rink and Arena Equipment with Related Supplies and Services RFP #120320

Possible Points	All American Ice	American Arena	Athletica Sports	Big Hill Services	CIMCO Refrigeration	Climate by Design
Conformance to RFP Requirements	50	43	43	44	36	39
Pricing	400	321	334	329	250	311
Financial Viability and Marketplace Success	75	64	62	69	51	60
Ability to Sell and Deliver Service	100	79	73	82	67	75
Marketing Plan	50	45	42	45	30	34
Value Added Attributes	75	65	58	65	55	60
Warranty	50	43	42	41	36	40
Depth and Breadth of Offered Equipment, Products, or Services	200	173	172	179	166	144
Total Points	1,000	833	826	854	691	763
Rank Order		2	4	1	8	6

Possible Points	Northwest Rubber	OmniSport Inc	Resurface Corp	Silkea	Zamboni Company
Conformance to RFP Requirements	50	-	37	35	41
Pricing	400	-	283	245	337
Financial Viability and Marketplace Success	75	-	52	50	61
Ability to Sell and Deliver Service	100	-	69	71	83
Marketing Plan	50	-	35	32	41
Value Added Attributes	75	-	55	51	63
Warranty	50	-	39	39	43
Depth and Breadth of Offered Equipment, Products, or Services	200	-	158	137	156
Total Points	1,000	-	728	660	825
Rank Order		7	9		5

DocuSigned by:
Greg Grunig
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Greg Grunig, M.S., Procurement Lead Analyst

DocuSigned by:
Craig West
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Craig West, Procurement Analyst

DocuSigned by:
Michael Muñoz
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Michael Muñoz, CPPB, Procurement Analyst

DocuSigned by:
Stephanie Haataja
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Stephanie Haataja, CPIM, Procurement Analyst



COMMENT AND REVIEW
to the
REQUEST FOR PROPOSAL (RFP) 120320
Entitled

Ice Rink and Arena Equipment with Related Supplies and Services

The following advertisement was placed October 15, 2020 in Utah's *The Salt Lake Tribune*, in *USA Today*, in South Carolina's *The State*, and on the Sourcewell website www.sourcewell-mn.gov, Sourcewell Procurement Portal <https://proportal.sourcewell-mn.gov>, Biddingo, Merx, The New York State Contract Reporter www.nyscr.ny.gov, PublicPurchase.com, and October 16, 2020 in Oregon's *Daily Journal of Commerce*:

Sourcewell, a State of Minnesota local government agency and service cooperative, is requesting proposals for Ice Rink and Arena Equipment with Related Supplies and Services to result in a contracting solution for use by its Participating Entities. Sourcewell Participating Entities include thousands of governmental, higher education, K-12 education, nonprofit, tribal government, and other public agencies located in the United States and Canada. A full copy of the Request for Proposals can be found on the Sourcewell Procurement Portal [<https://proportal.sourcewell-mn.gov>]. Only proposals submitted through the Sourcewell Procurement Portal will be considered. Proposals are due no later than December 3, 2020, at 4:30 p.m. Central Time, and late proposals will not be considered.

The solicitation process was conducted through the Sourcewell Procurement Portal. The following parties expressed interest in the solicitation by registering for this opportunity within the portal:

1196501 Ontario, Inc.	FST Canada, Inc.
All-American Ice, LLC	IceBuilders Supply, Inc.
American Arena	Longhorn Locker Company, LLC
Athletica Sport Systems, Inc.	North West Rubber
Becker Arena Products	Omni Sport, Inc.
Big Hill Services, Ltd.	Regina Construction Association
CIMCO Refrigeration, A Division of Toromont Industries	Resurface Corp.
Climate by Design International, Inc.	Rink Systems, Inc.
Comfort Systems USA	Schreder Lighting, LLC
Construction Industry Center	Silkea
EverBlock Systems, LLC	Zamboni Company USA, Inc.

All Proposals remained sealed within the Sourcewell Procurement Portal until the scheduled due date and time. Proposals were electronically opened, and the list of all Proposers was made publicly available on the Sourcewell Procurement Portal, on December 3, 2020, at 4:33:04 pm CT. Proposals were received from the following:

All-American Ice, LLC DBA All-American Arena Products
American Arena LLC
Athletica Sport Systems, Inc.
Big Hill Services, Ltd.
CIMCO Refrigeration, A Division of Toromont Industries Ltd.
Climate by Design International, Inc.
North West Rubber Ltd. dba SportFloor
Omni Sport, Inc.
Resurfice Corp
Silkea Inc.
Zamboni Company USA, Inc.

Proposals were reviewed by the Proposal Evaluation Committee:

Greg Grunig, Procurement Lead Analyst
Steff Haataja, Procurement Analyst
Craig West, Procurement Analyst
Michael Munoz, Procurement Analyst

The findings of the Proposal Evaluation Committee are summarized as follows:

The Proposal Evaluation Committee applied the Sourcewell RFP evaluation criteria and determined that the products and services offered in the proposal responses from North West Rubber Ltd. and Silkea Inc. fall outside of the Requested Equipment, Products, or Services of the RFP. All other proposals were found to meet the scope and mandatory submittal requirements and were evaluated.

All-American Ice, LLC, dba All-American Arena Products, has been providing rink-related solutions since 2013. They carry a full line of on-ice and off-ice equipment, accessories, and supplies, including Olympia brand ice resurfacers and a variety of services. All-American Arena Products offers a range of discounts from list pricing with volume discounts available.

American Arena LLC, offers turn-key design, construction, mechanical services, and ice rink and arena accessories, including many products manufactured in North America. American Arena incorporates environmentally preferred mechanical systems into the ice rinks and arenas they design, build, and renovate; with experience in replacement of obsolete refrigeration systems. Their services and products are being provided to Sourcewell with significant discounts.

Athletica Sport Systems, Inc., with its subsidiaries, Becker Arena Products, Inc., and Cascadia Sports Systems Inc., have sales and distribution centers throughout the United States and Canada, enabling them to serve Participating Entities across North America. They offer a range of percentage discounts from MSRP on multiple product and service lines.

CIMCO Refrigeration, A Division of Toromont Industries Ltd., provides design, engineering, fabrication, installation and servicing of recreational refrigeration systems including artificial ice rinks and skating surfaces. They have 27 branch locations in North America with over 300 refrigeration mechanics that can serve Sourcewell Participating Entities in the United States and Canada. CIMCO Refrigeration maintains a parts center with a large inventory that allows them to provide parts anywhere in North America within 24 hours. They offer a strong discount off their list pricing.

Zamboni Company USA, Inc., manufactures and services a full line of ice resurfacers and edgers in gas, LP and battery powered options. A combination of direct sales and service staff with servicing dealer locations is available to meet the needs of Sourcewell participating entities across the United States and Canada. Zamboni is offering a competitive discount from list price to participating entities.

For these reasons, the Sourcewell Proposal Review Committee recommends award of Sourcewell Contract #120320 to:


All-American Ice, LLC DBA All-American Arena Products	120320-ALL
American Arena LLC	120320-AMR
Athletica Sport Systems, Inc.	120320-ATH
CIMCO Refrigeration, A Division of Toromont Industries Ltd.	120320-CIM
Zamboni Company USA	120320-FZC

The preceding recommendations were approved on January 4, 2021.

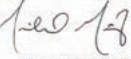
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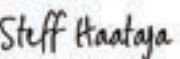
Greg Grunig, M.S., Procurement Lead Analyst

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Craig West, Procurement Analyst

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Michael Munoz, CPPB Procurement Analyst

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Stephanie Haataja, CPIM, Procurement Analyst

STATEMENT OF COMPLIANCE

As Chief Procurement Officer for Sourcwell, I have reviewed the recommendation of the Evaluation Committee and the accompanying support materials documenting the process followed for **RFP #120320 for Ice Rink and Arena Equipment with Related Supplies and Services**.

The committee accepted, deemed responsive, evaluated, and recommended proposals for award. Under authority granted to the Chief Procurement Officer in Sourcwell's bylaws, the recommendations set forth above are approved.

I hereby certify:

1. Sourcwell is a government agency, created and authorized by Minnesota law to provide cooperative procurement contracts.
2. The procurement process and resulting contracts have been awarded in compliance with the laws of the State of Minnesota (Minnesota Statutes Chapter 471 and Minnesota Statutes Section 123A.21), and in conformity to Sourcwell's Procurement Policy.

DocuSigned by:
Jeremy Schwartz
C0FD2A138D06489...

Jeremy Schwartz, CSSBB, CPPO
Chief Procurement Officer

**Solicitation Number: 120320****CONTRACT**

This Contract is between Sourcewell, 202 12th Street Northeast, P.O. Box 219, Staples, MN 56479 (Sourcewell) and Zamboni Company USA, Inc., for itself and for affiliate, Frank J. Zamboni & Co. Inc., 15714 Colorado Ave., Paramount, CA 90723 (collectively Vendor).

Sourcewell is a State of Minnesota local government agency and service cooperative created under the laws of the State of Minnesota (Minnesota Statutes Section 123A.21) that offers cooperative procurement solutions to government entities. Participation is open to federal, state/province, and municipal governmental entities, higher education, K-12 education, nonprofit, tribal government, and other public entities located in the United States and Canada. Sourcewell issued a public solicitation for Ice Rink and Arena Equipment with Related Supplies and Services from which Vendor was awarded a contract.

Vendor desires to contract with Sourcewell to provide equipment, products, or services to Sourcewell and the entities that access Sourcewell's cooperative purchasing contracts (Participating Entities).

1. TERM OF CONTRACT

- A. **EFFECTIVE DATE.** This Contract is effective upon the date of the final signature below.
- B. **EXPIRATION DATE AND EXTENSION.** This Contract expires January 8, 2025, unless it is cancelled sooner pursuant to Article 22. This Contract may be extended up to one additional one-year period upon request of Sourcewell and with written agreement by Vendor.
- C. **SURVIVAL OF TERMS.** Articles 11 through 14 survive the expiration or cancellation of this Contract.

2. EQUIPMENT, PRODUCTS, OR SERVICES

- A. **EQUIPMENT, PRODUCTS, OR SERVICES.** Vendor will provide the Equipment, Products, or Services as stated in its Proposal submitted under the Solicitation Number listed above. Vendor's Equipment, Products, or Services Proposal (Proposal) is attached and incorporated into this Contract.

All Equipment and Products provided under this Contract must be new/current model. Vendor may offer close-out or refurbished Equipment or Products if they are clearly indicated in Vendor's product and pricing list. Unless agreed to by the Participating Entities in advance, Equipment or Products must be delivered as operational to the Participating Entity's site.

This Contract offers an indefinite quantity of sales, and while substantial volume is anticipated, sales and sales volume are not guaranteed.

B. **WARRANTY.** Vendor warrants that all Equipment, Products, and Services furnished are free from liens and encumbrances, and are free from defects in design, materials, and workmanship. In addition, Vendor warrants the Equipment, Products, and Services are suitable for and will perform in accordance with the ordinary use for which they are intended. Vendor's dealers and distributors must agree to assist the Participating Entity in reaching a resolution in any dispute over warranty terms with the manufacturer. Any manufacturer's warranty that is effective past the expiration of the Vendor's warranty will be passed on to the Participating Entity.

C. **DEALERS, DISTRIBUTORS, AND/OR RESELLERS.** Upon Contract execution, Vendor will make available to Sourcewell a means to validate or authenticate Vendor's authorized dealers, distributors, and/or resellers relative to the Equipment, Products, and Services related to this Contract. This list may be updated from time-to-time and is incorporated into this Contract by reference. It is the Vendor's responsibility to ensure Sourcewell receives the most current version of this list.

3. PRICING

All Equipment, Products, or Services under this Contract will be priced as stated in Vendor's Proposal.

When providing pricing quotes to Participating Entities, all pricing quoted must reflect a Participating Entity's total cost of acquisition. This means that the quoted cost is for delivered Equipment, Products, and Services that are operational for their intended purpose, and includes all costs to the Participating Entity's requested delivery location.

Regardless of the payment method chosen by the Participating Entity, the total cost associated with any purchase option of the Equipment, Products, or Services must always be disclosed in the pricing quote to the applicable Participating Entity at the time of purchase.

A. **SHIPPING AND SHIPPING COSTS.** All delivered Equipment and Products must be properly packaged. Damaged Equipment and Products may be rejected. If the damage is not readily apparent at the time of delivery, Vendor must permit the Equipment and Products to be returned within a reasonable time at no cost to Sourcewell or its Participating Entities. Participating Entities reserve the right to inspect the Equipment and Products at a reasonable

time after delivery where circumstances or conditions prevent effective inspection of the Equipment and Products at the time of delivery.

Vendor must arrange for and pay for the return shipment on Equipment and Products that arrive in a defective or inoperable condition.

Sourcwell may declare the Vendor in breach of this Contract if the Vendor intentionally delivers substandard or inferior Equipment or Products. In the event of the delivery of nonconforming Equipment and Products, the Participating Entity will notify the Vendor as soon as possible and the Vendor will replace nonconforming Equipment and Products with conforming Equipment and Products that are acceptable to the Participating Entity.

B. SALES TAX. Each Participating Entity is responsible for supplying the Vendor with valid tax-exemption certification(s). When ordering, a Participating Entity must indicate if it is a tax-exempt entity.

C. HOT LIST PRICING. At any time during this Contract, Vendor may offer a specific selection of Equipment, Products, or Services at discounts greater than those listed in the Contract. When Vendor determines it will offer Hot List Pricing, it must be submitted electronically to Sourcwell in a line-item format. Equipment, Products, or Services may be added or removed from the Hot List at any time through a Sourcwell Price and Product Change Form as defined in Article 4 below.

Hot List program and pricing may also be used to discount and liquidate close-out and discontinued Equipment and Products as long as those close-out and discontinued items are clearly identified as such. Current ordering process and administrative fees apply. Hot List Pricing must be published and made available to all Participating Entities.

4. PRODUCT AND PRICING CHANGE REQUESTS

Vendor may request Equipment, Product, or Service changes, additions, or deletions at any time. All requests must be made in writing by submitting a signed Sourcwell Price and Product Change Request Form to the assigned Sourcwell Contract Administrator. This form is available from the assigned Sourcwell Contract Administrator. At a minimum, the request must:

- Identify the applicable Sourcwell contract number;
- Clearly specify the requested change;
- Provide sufficient detail to justify the requested change;
- Individually list all Equipment, Products, or Services affected by the requested change, along with the requested change (e.g., addition, deletion, price change); and
- Include a complete restatement of pricing documentation in Microsoft Excel with the effective date of the modified pricing, or product addition or deletion. The new pricing

restatement must include all Equipment, Products, and Services offered, even for those items where pricing remains unchanged.

A fully executed Sourcewell Price and Product Request Form will become an amendment to this Contract and be incorporated by reference.

5. PARTICIPATION, CONTRACT ACCESS, AND PARTICIPATING ENTITY REQUIREMENTS

A. PARTICIPATION. Sourcewell's cooperative contracts are available and open to public and nonprofit entities across the United States and Canada; such as federal, state/province, municipal, K-12 and higher education, tribal government, and other public entities.

The benefits of this Contract should be available to all Participating Entities that can legally access the Equipment, Products, or Services under this Contract. A Participating Entity's authority to access this Contract is determined through its cooperative purchasing, interlocal, or joint powers laws. Any entity accessing benefits of this Contract will be considered a Service Member of Sourcewell during such time of access. Vendor understands that a Participating Entity's use of this Contract is at the Participating Entity's sole convenience and Participating Entities reserve the right to obtain like Equipment, Products, or Services from any other source.

Vendor is responsible for familiarizing its sales and service forces with Sourcewell contract use eligibility requirements and documentation and will encourage potential participating entities to join Sourcewell. Sourcewell reserves the right to add and remove Participating Entities to its roster during the term of this Contract.

B. PUBLIC FACILITIES. Vendor's employees may be required to perform work at government-owned facilities, including schools. Vendor's employees and agents must conduct themselves in a professional manner while on the premises, and in accordance with Participating Entity policies and procedures, and all applicable laws.

6. PARTICIPATING ENTITY USE AND PURCHASING

A. ORDERS AND PAYMENT. To access the contracted Equipment, Products, or Services under this Contract, a Participating Entity must clearly indicate to Vendor that it intends to access this Contract; however, order flow and procedure will be developed jointly between Sourcewell and Vendor. Typically, a Participating Entity will issue an order directly to Vendor. If a Participating Entity issues a purchase order, it may use its own forms, but the purchase order should clearly note the applicable Sourcewell contract number. All Participating Entity orders under this Contract must be issued prior to expiration of this Contract; however, Vendor performance, Participating Entity payment, and any applicable warranty periods or other Vendor or Participating Entity obligations may extend beyond the term of this Contract.

Vendor's acceptable forms of payment are included in Attachment A. Participating Entities will be solely responsible for payment and Sourcewell will have no liability for any unpaid invoice of any Participating Entity.

B. **ADDITIONAL TERMS AND CONDITIONS/PARTICIPATING ADDENDUM.** Additional terms and conditions to a purchase order, or other required transaction documentation, may be negotiated between a Participating Entity and Vendor, such as job or industry-specific requirements, legal requirements (e.g., affirmative action or immigration status requirements), or specific local policy requirements. Some Participating Entities may require the use of a Participating Addendum; the terms of which will be worked out directly between the Participating Entity and the Vendor. Any negotiated additional terms and conditions must never be less favorable to the Participating Entity than what is contained in this Contract.

C. **SPECIALIZED SERVICE REQUIREMENTS.** In the event that the Participating Entity requires service or specialized performance requirements (such as e-commerce specifications, specialized delivery requirements, or other specifications and requirements) not addressed in this Contract, the Participating Entity and the Vendor may enter into a separate, standalone agreement, apart from this Contract. Sourcewell, including its agents and employees, will not be made a party to a claim for breach of such agreement.

D. **TERMINATION OF ORDERS.** Participating Entities may terminate an order, in whole or in part, immediately upon notice to Vendor in the event of any of the following events:

1. The Participating Entity fails to receive funding or appropriation from its governing body at levels sufficient to pay for the goods to be purchased;
2. Federal, state, or provincial laws or regulations prohibit the purchase or change the Participating Entity's requirements; or
3. Vendor commits any material breach of this Contract or the additional terms agreed to between the Vendor and a Participating Entity.

E. **GOVERNING LAW AND VENUE.** The governing law and venue for any action related to a Participating Entity's order will be determined by the Participating Entity making the purchase.

7. CUSTOMER SERVICE

A. **PRIMARY ACCOUNT REPRESENTATIVE.** Vendor will assign an Account Representative to Sourcewell for this Contract and must provide prompt notice to Sourcewell if that person is changed. The Account Representative will be responsible for:

- Maintenance and management of this Contract;
- Timely response to all Sourcewell and Participating Entity inquiries; and
- Business reviews to Sourcewell and Participating Entities, if applicable.

B. BUSINESS REVIEWS. Vendor must perform a minimum of one business review with Sourcwell per contract year. The business review will cover sales to Participating Entities, pricing and contract terms, administrative fees, supply issues, customer issues, and any other necessary information.

8. REPORT ON CONTRACT SALES ACTIVITY AND ADMINISTRATIVE FEE PAYMENT

A. CONTRACT SALES ACTIVITY REPORT. Each calendar quarter, Vendor must provide a contract sales activity report (Report) to the Sourcwell Contract Administrator assigned to this Contract. A Report must be provided regardless of the number or amount of sales during that quarter (i.e., if there are no sales, Vendor must submit a report indicating no sales were made).

The Report must contain the following fields:

- Customer Name (e.g., City of Staples Highway Department);
- Customer Physical Street Address;
- Customer City;
- Customer State/Province;
- Customer Zip Code;
- Customer Contact Name;
- Customer Contact Email Address;
- Customer Contact Telephone Number;
- Sourcwell Assigned Entity/Participating Entity Number;
- Item Purchased Description;
- Item Purchased Price;
- Sourcwell Administrative Fee Applied; and
- Date Purchase was invoiced/sale was recognized as revenue by Vendor.

B. ADMINISTRATIVE FEE. In consideration for the support and services provided by Sourcwell, the Vendor will pay an administrative fee to Sourcwell on all Equipment, Products, and Services provided to Participating Entities. The Administrative Fee must be included in, and not added to, the pricing. Vendor may not charge Participating Entities more than the contracted price to offset the Administrative Fee.

The Vendor will submit payment to Sourcwell for the percentage of administrative fee stated in the Proposal multiplied by the total sales of all Equipment, Products, and Services purchased by Participating Entities under this Contract during each calendar quarter. Payments should note the Vendor's name and Sourcwell-assigned contract number in the memo; and must be mailed to the address above "Attn: Accounts Receivable" or remitted electronically to Sourcwell's banking institution per Sourcwell's Finance department instructions. Payments must be received no later than 45 calendar days after the end of each calendar quarter.

Vendor agrees to cooperate with Sourcewell in auditing transactions under this Contract to ensure that the administrative fee is paid on all items purchased under this Contract.

In the event the Vendor is delinquent in any undisputed administrative fees, Sourcewell reserves the right to cancel this Contract and reject any proposal submitted by the Vendor in any subsequent solicitation. In the event this Contract is cancelled by either party prior to the Contract's expiration date, the administrative fee payment will be due no more than 30 days from the cancellation date.

9. AUTHORIZED REPRESENTATIVE

Sourcewell's Authorized Representative is its Chief Procurement Officer.

Vendor's Authorized Representative is the person named in the Vendor's Proposal. If Vendor's Authorized Representative changes at any time during this Contract, Vendor must promptly notify Sourcewell in writing.

10. AUDIT, ASSIGNMENT, AMENDMENTS, WAIVER, AND CONTRACT COMPLETE

A. **AUDIT.** Pursuant to Minnesota Statutes Section 16C.05, subdivision 5, the books, records, documents, and accounting procedures and practices relevant this Agreement are subject to examination by Sourcewell or the Minnesota State Auditor for a minimum of six years from the end of this Contract. This clause extends to Participating Entities as it relates to business conducted by that Participating Entity under this Contract.

B. **ASSIGNMENT.** Neither the Vendor nor Sourcewell may assign or transfer any rights or obligations under this Contract without the prior consent of the parties and a fully executed assignment agreement. Such consent will not be unreasonably withheld.

C. **AMENDMENTS.** Any amendment to this Contract must be in writing and will not be effective until it has been fully executed by the parties.

D. **WAIVER.** If either party fails to enforce any provision of this Contract, that failure does not waive the provision or the right to enforce it.

E. **CONTRACT COMPLETE.** This Contract contains all negotiations and agreements between Sourcewell and Vendor. No other understanding regarding this Contract, whether written or oral, may be used to bind either party. For any conflict between the attached Proposal and the terms set out in Articles 1-22, the terms of Articles 1-22 will govern.

F. **RELATIONSHIP OF THE PARTIES.** The relationship of the parties is one of independent contractors, each free to exercise judgment and discretion with regard to the conduct of their

respective businesses. This Contract does not create a partnership, joint venture, or any other relationship such as master-servant, or principal-agent.

11. LIABILITY

Vendor must indemnify, save, and hold Sourcewell and its Participating Entities, including their agents and employees, harmless from any claims or causes of action, including attorneys' fees, arising out of the performance of this Contract by the Vendor or its agents or employees; this indemnification includes injury or death to person(s) or property alleged to have been caused by some defect in the Equipment, Products, or Services under this Contract to the extent the Equipment, Product, or Service has been used according to its specifications.

12. GOVERNMENT DATA PRACTICES

Vendor and Sourcewell must comply with the Minnesota Government Data Practices Act, Minnesota Statutes Chapter 13, as it applies to all data provided by or provided to Sourcewell under this Contract and as it applies to all data created, collected, received, stored, used, maintained, or disseminated by the Vendor under this Contract.

If the Vendor receives a request to release the data referred to in this article, the Vendor must immediately notify Sourcewell and Sourcewell will assist with how the Vendor should respond to the request.

13. INTELLECTUAL PROPERTY, PUBLICITY, MARKETING, AND ENDORSEMENT

A. INTELLECTUAL PROPERTY

1. *Grant of License.* During the term of this Contract:
 - a. Sourcewell grants to Vendor a royalty-free, worldwide, non-exclusive right and license to use the Trademark(s) provided to Vendor by Sourcewell in advertising and promotional materials for the purpose of marketing Sourcewell's relationship with Vendor.
 - b. Vendor grants to Sourcewell a royalty-free, worldwide, non-exclusive right and license to use Vendor's Trademarks in advertising and promotional materials for the purpose of marketing Vendor's relationship with Sourcewell.
2. *Limited Right of Sublicense.* The right and license granted herein includes a limited right of each party to grant sublicenses to its and their respective distributors, marketing representatives, and agents (collectively "Permitted Sublicensees") in advertising and promotional materials for the purpose of marketing the Parties' relationship to Participating Entities. Any sublicense granted will be subject to the terms and conditions of this Article. Each party will be responsible for any breach of this Article by any of their respective sublicensees.

3. *Use; Quality Control.*

- a. Sourcewell must not alter Vendor's Trademarks from the form provided by Vendor and must comply with Vendor's removal requests as to specific uses of its trademarks or logos.
- b. Vendor must not alter Sourcewell's Trademarks from the form provided by Sourcewell and must comply with Sourcewell's removal requests as to specific uses of its trademarks or logos.
- c. Each party agrees to use, and to cause its Permitted Sublicensees to use, the other party's Trademarks only in good faith and in a dignified manner consistent with such party's use of the Trademarks. Upon written notice to the breaching party, the breaching party has 30 days of the date of the written notice to cure the breach or the license will be terminated.

4. As applicable, Vendor agrees to indemnify and hold harmless Sourcewell and its Participating Entities against any and all suits, claims, judgments, and costs instituted or recovered against Sourcewell or Participating Entities by any person on account of the use of any Equipment or Products by Sourcewell or its Participating Entities supplied by Vendor in violation of applicable patent or copyright laws.

5. *Termination.* Upon the termination of this Contract for any reason, each party, including Permitted Sublicensees, will have 30 days to remove all Trademarks from signage, websites, and the like bearing the other party's name or logo (excepting Sourcewell's pre-printed catalog of vendors which may be used until the next printing). Vendor must return all marketing and promotional materials, including signage, provided by Sourcewell, or dispose of it according to Sourcewell's written directions.

B. **PUBLICITY.** Any publicity regarding the subject matter of this Contract must not be released without prior written approval from the Authorized Representatives. Publicity includes notices, informational pamphlets, press releases, research, reports, signs, and similar public notices prepared by or for the Vendor individually or jointly with others, or any subcontractors, with respect to the program, publications, or services provided resulting from this Contract.

C. **MARKETING.** Any direct advertising, marketing, or offers with Participating Entities must be approved by Sourcewell. Materials should be sent to the Sourcewell Contract Administrator assigned to this Contract.

D. **ENDORSEMENT.** The Vendor must not claim that Sourcewell endorses its Equipment, Products, or Services.

14. GOVERNING LAW, JURISDICTION, AND VENUE

Minnesota law governs this Contract. Venue for all legal proceedings out of this Contract, or its breach, must be in the appropriate state court in Todd County or federal court in Fergus Falls, Minnesota.

15. FORCE MAJEURE

Neither party to this Contract will be held responsible for delay or default caused by acts of God or other conditions that are beyond that party's reasonable control. A party defaulting under this provision must provide the other party prompt written notice of the default.

16. SEVERABILITY

If any provision of this Contract is found to be illegal, unenforceable, or void then both Sourcewell and Vendor will be relieved of all obligations arising under such provisions. If the remainder of this Contract is capable of performance, it will not be affected by such declaration or finding and must be fully performed.

17. PERFORMANCE, DEFAULT, AND REMEDIES

A. PERFORMANCE. During the term of this Contract, the parties will monitor performance and address unresolved contract issues as follows:

1. *Notification.* The parties must promptly notify each other of any known dispute and work in good faith to resolve such dispute within a reasonable period of time. If necessary, Sourcewell and the Vendor will jointly develop a short briefing document that describes the issue(s), relevant impact, and positions of both parties.
2. *Escalation.* If parties are unable to resolve the issue in a timely manner, as specified above, either Sourcewell or Vendor may escalate the resolution of the issue to a higher level of management. The Vendor will have 30 calendar days to cure an outstanding issue.
3. *Performance while Dispute is Pending.* Notwithstanding the existence of a dispute, the Vendor must continue without delay to carry out all of its responsibilities under the Contract that are not affected by the dispute. If the Vendor fails to continue without delay to perform its responsibilities under the Contract, in the accomplishment of all undisputed work, any additional costs incurred by Sourcewell and/or its Participating Entities as a result of such failure to proceed will be borne by the Vendor.

B. DEFAULT AND REMEDIES. Either of the following constitutes cause to declare this Contract, or any Participating Entity order under this Contract, in default:

1. Nonperformance of contractual requirements, or
2. A material breach of any term or condition of this Contract.

Written notice of default and a reasonable opportunity to cure must be issued by the party claiming default. Time allowed for cure will not diminish or eliminate any liability for liquidated or other damages. If the default remains after the opportunity for cure, the non-defaulting party may:

- Exercise any remedy provided by law or equity, or
- Terminate the Contract or any portion thereof, including any orders issued against the Contract.

18. INSURANCE

A. REQUIREMENTS. At its own expense, Vendor must maintain insurance policy(ies) in effect at all times during the performance of this Contract with insurance company(ies) licensed or authorized to do business in the State of Minnesota having an "AM BEST" rating of A- or better, with coverage and limits of insurance not less than the following:

1. *Workers' Compensation and Employer's Liability.*

Workers' Compensation: As required by any applicable law or regulation.

Employer's Liability Insurance: must be provided in amounts not less than listed below:

Minimum limits:

- \$500,000 each accident for bodily injury by accident
- \$500,000 policy limit for bodily injury by disease
- \$500,000 each employee for bodily injury by disease

2. *Commercial General Liability Insurance.* Vendor will maintain insurance covering its operations, with coverage on an occurrence basis, and must be subject to terms no less broad than the Insurance Services Office ("ISO") Commercial General Liability Form CG0001 (2001 or newer edition), or equivalent. At a minimum, coverage must include liability arising from premises, operations, bodily injury and property damage, independent contractors, products-completed operations including construction defect, contractual liability, blanket contractual liability, and personal injury and advertising injury. All required limits, terms and conditions of coverage must be maintained during the term of this Contract.

Minimum Limits:

- \$1,000,000 each occurrence Bodily Injury and Property Damage
- \$1,000,000 Personal and Advertising Injury
- \$2,000,000 aggregate for Products-Completed operations
- \$2,000,000 general aggregate

3. *Commercial Automobile Liability Insurance.* During the term of this Contract, Vendor will maintain insurance covering all owned, hired, and non-owned automobiles in limits of liability not less than indicated below. The coverage must be subject to terms no less broad than ISO Business Auto Coverage Form CA 0001 (2010 edition or newer), or equivalent.

Minimum Limits:

- \$1,000,000 each accident, combined single limit

4. *Umbrella Insurance*. During the term of this Contract, Vendor will maintain umbrella coverage over Workers' Compensation, Commercial General Liability, and Commercial Automobile.

Minimum Limits:
\$2,000,000

5. *Network Security and Privacy Liability Insurance*. During the term of this Contract, Vendor will maintain coverage for network security and privacy liability. The coverage may be endorsed on another form of liability coverage or written on a standalone policy. The insurance must cover claims which may arise from failure of Vendor's security resulting in, but not limited to, computer attacks, unauthorized access, disclosure of not public data – including but not limited to, confidential or private information, transmission of a computer virus, or denial of service.

Minimum limits:
\$2,000,000 per occurrence
\$2,000,000 annual aggregate

Failure of Vendor to maintain the required insurance will constitute a material breach entitling Sourcewell to immediately terminate this Contract for default.

B. CERTIFICATES OF INSURANCE. Prior to commencing under this Contract, Vendor must furnish to Sourcewell a certificate of insurance, as evidence of the insurance required under this Contract. Prior to expiration of the policy(ies), renewal certificates must be mailed to Sourcewell, 202 12th Street Northeast, P.O. Box 219, Staples, MN 56479 or sent to the Sourcewell Contract Administrator assigned to this Contract. The certificates must be signed by a person authorized by the insurer(s) to bind coverage on their behalf.

Failure to request certificates of insurance by Sourcewell, or failure of Vendor to provide certificates of insurance, in no way limits or relieves Vendor of its duties and responsibilities in this Contract.

C. ADDITIONAL INSURED ENDORSEMENT AND PRIMARY AND NON-CONTRIBUTORY INSURANCE CLAUSE. Vendor agrees to list Sourcewell and its Participating Entities, including their officers, agents, and employees, as an additional insured under the Vendor's commercial general liability insurance policy with respect to liability arising out of activities, "operations," or "work" performed by or on behalf of Vendor, and products and completed operations of Vendor. The policy provision(s) or endorsement(s) must further provide that coverage is primary and not excess over or contributory with any other valid, applicable, and collectible insurance or self-insurance in force for the additional insureds.

D. WAIVER OF SUBROGATION. Vendor waives and must require (by endorsement or otherwise) all its insurers to waive subrogation rights against Sourcewell and other additional insureds for losses paid under the insurance policies required by this Contract or other

insurance applicable to the Vendor or its subcontractors. The waiver must apply to all deductibles and/or self-insured retentions applicable to the required or any other insurance maintained by the Vendor or its subcontractors. Where permitted by law, Vendor must require similar written express waivers of subrogation and insurance clauses from each of its subcontractors.

E. UMBRELLA/EXCESS LIABILITY/SELF-INSURED RETENTION. The limits required by this Contract can be met by either providing a primary policy or in combination with umbrella/excess liability policy(ies), or self-insured retention.

19. COMPLIANCE

A. LAWS AND REGULATIONS. All Equipment, Products, or Services provided under this Contract must comply fully with applicable federal laws and regulations, and with the laws in the states and provinces in which the Equipment, Products, or Services are sold.

B. LICENSES. Vendor must maintain a valid and current status on all required federal, state/provincial, and local licenses, bonds, and permits required for the operation of the business that the Vendor conducts with Sourcwell and Participating Entities.

20. BANKRUPTCY, DEBARMENT, OR SUSPENSION CERTIFICATION

Vendor certifies and warrants that it is not in bankruptcy or that it has previously disclosed in writing certain information to Sourcwell related to bankruptcy actions. If at any time during this Contract Vendor declares bankruptcy, Vendor must immediately notify Sourcwell in writing.

Vendor certifies and warrants that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from programs operated by the State of Minnesota; the United States federal government or the Canadian government, as applicable; or any Participating Entity. Vendor certifies and warrants that neither it nor its principals have been convicted of a criminal offense related to the subject matter of this Contract. Vendor further warrants that it will provide immediate written notice to Sourcwell if this certification changes at any time.

21. PROVISIONS FOR NON-UNITED STATES FEDERAL ENTITY PROCUREMENTS UNDER UNITED STATES FEDERAL AWARDS OR OTHER AWARDS

Participating Entities that use United States federal grant or FEMA funds to purchase goods or services from this Contract may be subject to additional requirements including the procurement standards of the Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards, 2 C.F.R. § 200. Participating Entities may also require additional requirements based on specific funding specifications. Within this Article, all

references to “federal” should be interpreted to mean the United States federal government. The following list only applies when a Participating Entity accesses Vendor’s Equipment, Products, or Services with United States federal funds.

A. EQUAL EMPLOYMENT OPPORTUNITY. Except as otherwise provided under 41 C.F.R. § 60, all contracts that meet the definition of “federally assisted construction contract” in 41 C.F.R. § 60-1.3 must include the equal opportunity clause provided under 41 C.F.R. §60-1.4(b), in accordance with Executive Order 11246, “Equal Employment Opportunity” (30 FR 12319, 12935, 3 C.F.R. §, 1964-1965 Comp., p. 339), as amended by Executive Order 11375, “Amending Executive Order 11246 Relating to Equal Employment Opportunity,” and implementing regulations at 41 C.F.R. § 60, “Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor.” The equal opportunity clause is incorporated herein by reference.

B. DAVIS-BACON ACT, AS AMENDED (40 U.S.C. § 3141-3148). When required by federal program legislation, all prime construction contracts in excess of \$2,000 awarded by non-federal entities must include a provision for compliance with the Davis-Bacon Act (40 U.S.C. § 3141-3144, and 3146-3148) as supplemented by Department of Labor regulations (29 C.F.R. § 5, “Labor Standards Provisions Applicable to Contracts Covering Federally Financed and Assisted Construction”). In accordance with the statute, contractors must be required to pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determination made by the Secretary of Labor. In addition, contractors must be required to pay wages not less than once a week. The non-federal entity must place a copy of the current prevailing wage determination issued by the Department of Labor in each solicitation. The decision to award a contract or subcontract must be conditioned upon the acceptance of the wage determination. The non-federal entity must report all suspected or reported violations to the federal awarding agency. The contracts must also include a provision for compliance with the Copeland “Anti-Kickback” Act (40 U.S.C. § 3145), as supplemented by Department of Labor regulations (29 C.F.R. § 3, “Contractors and Subcontractors on Public Building or Public Work Financed in Whole or in Part by Loans or Grants from the United States”). The Act provides that each contractor or subrecipient must be prohibited from inducing, by any means, any person employed in the construction, completion, or repair of public work, to give up any part of the compensation to which he or she is otherwise entitled. The non-federal entity must report all suspected or reported violations to the federal awarding agency. Vendor must be in compliance with all applicable Davis-Bacon Act provisions.

C. CONTRACT WORK HOURS AND SAFETY STANDARDS ACT (40 U.S.C. § 3701-3708). Where applicable, all contracts awarded by the non-federal entity in excess of \$100,000 that involve the employment of mechanics or laborers must include a provision for compliance with 40 U.S.C. §§ 3702 and 3704, as supplemented by Department of Labor regulations (29 C.F.R. § 5). Under 40 U.S.C. § 3702 of the Act, each contractor must be required to compute the wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of

not less than one and a half times the basic rate of pay for all hours worked in excess of 40 hours in the work week. The requirements of 40 U.S.C. § 3704 are applicable to construction work and provide that no laborer or mechanic must be required to work in surroundings or under working conditions which are unsanitary, hazardous or dangerous. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence. This provision is hereby incorporated by reference into this Contract. Vendor certifies that during the term of an award for all contracts by Sourcewell resulting from this procurement process, Vendor must comply with applicable requirements as referenced above.

D. RIGHTS TO INVENTIONS MADE UNDER A CONTRACT OR AGREEMENT. If the federal award meets the definition of “funding agreement” under 37 C.F.R. § 401.2(a) and the recipient or subrecipient wishes to enter into a contract with a small business firm or nonprofit organization regarding the substitution of parties, assignment or performance of experimental, developmental, or research work under that “funding agreement,” the recipient or subrecipient must comply with the requirements of 37 C.F.R. § 401, “Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements,” and any implementing regulations issued by the awarding agency. Vendor certifies that during the term of an award for all contracts by Sourcewell resulting from this procurement process, Vendor must comply with applicable requirements as referenced above.

E. CLEAN AIR ACT (42 U.S.C. § 7401-7671Q.) AND THE FEDERAL WATER POLLUTION CONTROL ACT (33 U.S.C. § 1251-1387). Contracts and subgrants of amounts in excess of \$150,000 require the non-federal award to agree to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. § 7401- 7671q) and the Federal Water Pollution Control Act as amended (33 U.S.C. § 1251- 1387). Violations must be reported to the Federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA). Vendor certifies that during the term of this Contract will comply with applicable requirements as referenced above.

F. DEBARMENT AND SUSPENSION (EXECUTIVE ORDERS 12549 AND 12689). A contract award (see 2 C.F.R. § 180.220) must not be made to parties listed on the government wide exclusions in the System for Award Management (SAM), in accordance with the OMB guidelines at 2 C.F.R. §180 that implement Executive Orders 12549 (3 C.F.R. § 1986 Comp., p. 189) and 12689 (3 C.F.R. § 1989 Comp., p. 235), “Debarment and Suspension.” SAM Exclusions contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order 12549. Vendor certifies that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation by any federal department or agency.

G. BYRD ANTI-LOBBYING AMENDMENT, AS AMENDED (31 U.S.C. § 1352). Vendors must file any required certifications. Vendors must not have used federal appropriated funds to pay any

person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any federal contract, grant, or any other award covered by 31 U.S.C. § 1352. Vendors must disclose any lobbying with non-federal funds that takes place in connection with obtaining any federal award. Such disclosures are forwarded from tier to tier up to the non-federal award. Vendors must file all certifications and disclosures required by, and otherwise comply with, the Byrd Anti-Lobbying Amendment (31 U.S.C. § 1352).

H. RECORD RETENTION REQUIREMENTS. To the extent applicable, Vendor must comply with the record retention requirements detailed in 2 C.F.R. § 200.333. The Vendor further certifies that it will retain all records as required by 2 C.F.R. § 200.333 for a period of 3 years after grantees or subgrantees submit final expenditure reports or quarterly or annual financial reports, as applicable, and all other pending matters are closed.

I. ENERGY POLICY AND CONSERVATION ACT COMPLIANCE. To the extent applicable, Vendor must comply with the mandatory standards and policies relating to energy efficiency which are contained in the state energy conservation plan issued in compliance with the Energy Policy and Conservation Act.

J. BUY AMERICAN PROVISIONS COMPLIANCE. To the extent applicable, Vendor must comply with all applicable provisions of the Buy American Act. Purchases made in accordance with the Buy American Act must follow the applicable procurement rules calling for free and open competition.

K. ACCESS TO RECORDS (2 C.F.R. § 200.336). Vendor agrees that duly authorized representatives of a federal agency must have access to any books, documents, papers and records of Vendor that are directly pertinent to Vendor's discharge of its obligations under this Contract for the purpose of making audits, examinations, excerpts, and transcriptions. The right also includes timely and reasonable access to Vendor's personnel for the purpose of interview and discussion relating to such documents.

L. PROCUREMENT OF RECOVERED MATERIALS (2 C.F.R. § 200.322). A non-federal entity that is a state agency or agency of a political subdivision of a state and its contractors must comply with Section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act. The requirements of Section 6002 include procuring only items designated in guidelines of the Environmental Protection Agency (EPA) at 40 C.F.R. § 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds \$10,000 or the value of the quantity acquired during the preceding fiscal year exceeded \$10,000; procuring solid waste management services in a manner that maximizes energy and resource recovery; and establishing an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines.

22. CANCELLATION

Sourcewell or Vendor may cancel this Contract at any time, with or without cause, upon 60 days' written notice to the other party. However, Sourcewell may cancel this Contract immediately upon discovery of a material defect in any certification made in Vendor's Proposal. Cancellation of this Contract does not relieve either party of financial, product, or service obligations incurred or accrued prior to cancellation.

Sourcewell

Zamboni Company USA, Inc., for itself and affiliate, Frank J. Zamboni & Co. Inc. (collectively Vendor)

DocuSigned by:
Jeremy Schwartz
C3FD2A139D06489...
By: _____
Jeremy Schwartz
Title: Director of Operations & Procurement/CPO
Date: 1/6/2021 | 1:42 PM CST

DocuSigned by:
Doug Peters
8F993CF0DA14412...
By: _____
Doug Peters
Title: Regional Sales Manager
Date: 1/6/2021 | 12:33 PM PST

Approved:
DocuSigned by:
Chad Coauette
7E42B8F817A64CC...
By: _____
Chad Coauette
Title: Executive Director/CEO
Date: 1/6/2021 | 2:40 PM CST

RFP 120320 - Ice Rink and Arena Equipment with Related Supplies and Services

Vendor Details

Company Name: Zamboni Company USA, Inc
Does your company conduct business under any other name? If yes, please state: Frank J Zamboni & Co Inc
Address: 15714 Colorado Ave
Paramount, CA 90723
Contact: Doug Peters
Email: doug@zamboni.com
Phone: 562-633-0751 111
Fax: 562-633-9365
HST#: 95-2982566

Submission Details

Created On: Monday November 23, 2020 10:55:38
Submitted On: Wednesday December 02, 2020 14:28:18
Submitted By: Doug Peters
Email: doug@zamboni.com
Transaction #: f60a80f1-c821-4caf-ae11-2c818fb8f888
Submitter's IP Address: 47.6.94.9

Specifications

Table 1: Proposer Identity & Authorized Representatives

General Instructions (applies to all Tables) Sourcewell prefers a brief but thorough response to each question. Please do not merely attach additional documents to your response without also providing a substantive response. Do not leave answers blank; mark "NA" if the question does not apply to you (preferably with an explanation).

Line Item	Question	Response *
1	Proposer Legal Name (and applicable d/b/a, if any):	Zamboni Company USA, Inc Frank J. Zamboni & Co. Inc.
2	Proposer Address:	15714 Colorado Ave Paramount CA 90723
3	Proposer website address:	www.zamboni.com
4	Proposer's Authorized Representative (name, title, address, email address & phone) (The representative must have authority to sign the "Proposer's Assurance of Compliance" on behalf of the Proposer and, in the event of award, will be expected to execute the resulting contract):	Doug Peters Regional Sales Manager 15714 Colorado Ave Paramount CA 90723 800-926-2664 x 111 562-205-8418
5	Proposer's primary contact for this proposal (name, title, address, email address & phone):	Doug Peters Regional Sales Manager 15714 Colorado Ave Paramount CA 90723 800-926-2664 x 111 562-205-8418
6	Proposer's other contacts for this proposal, if any (name, title, address, email address & phone):	None

Table 2: Company Information and Financial Strength

Line Item	Question	Response *
7	Provide a brief history of your company, including your company's core values, business philosophy, and industry longevity related to the requested equipment, products or services.	<p>Zamboni brand ice resurfacers were the first ice resurfacing machine introduced to the ice arena marketplace. We have been in business for over 70 years and continue to lead the ice resurfacing marketplace in machines sold, innovation and introducing new features and technology to our industry.</p> <p>Our founder Frank Zamboni owned and operated ice rinks that are still in operation today. He understood that the principal product that he was selling was a sheet of ice.</p> <p>He also understood that in order to keep the guests coming back that he was going to need it to be a smooth and attractive sheet of ice.</p> <p>In order to provide this Frank began to tinker around to try to develop a machine that would shave the ice surface, wash it, pick up the shavings and lay down water to provide that attractive finished sheet of ice that the skaters desired.</p> <p>With this Frank developed the world's first ice resurfer.</p> <p>Now over 70 years later the Company that he founded still produces each machine by hand, individually for each customer.</p> <p>We serve a small marketplace and as such work hard to secure each order as well as provide each and every customer with the customer service they have grown to expect since the formation of the company and first machine was sold.</p> <p>We support industry organizations such as MIAMA, WIAMA, NEISMA, NRPA, ISI, IAVM, USIRA that cater to our industry.</p> <p>We work with them to provide educational information as well as participate in their conferences so that our customers know how to safely operate and maintain our machines for the longest possible life of the equipment.</p>

8	What are your company's expectations in the event of an award?	In the event that we are again awarded a contract with Sourcewell, it would be our goal to continue to grow our sales numbers through the contract. We are continually educating our customers on the benefit the Sourcewell advantage. We are extremely excited about the fact that we have secured 7 orders this year under the Sourcewell contract in Canada that will be shipping in 2021. We also have the expectation of another 6 Canadian orders in the first quarter of 2021 . If we are awarded another contract we only expect this number to grow as our Canadian customers learn the benefits of Sourcewell. A few of our Canadian dealers have additional experience with the Sourcewell process as they have other lines that they sell that also have a Sourcewell contract.	*
9	Demonstrate your financial strength and stability with meaningful data. This could include such items as financial statements, SEC filings, credit and bond ratings, letters of credit, and detailed reference letters. Upload supporting documents (as applicable) in the document upload section of your response.	We are a privately held company that does not release its financial details. For over 70 years of operation we have had open lines of credit with such companies as Dana Corp, ITT Jabsco, VW of America, Sundstrand and Vickers. Our Dunn & Bradstreet # is 008501066	*
10	What is your US market share for the solutions that you are proposing?	The Zamboni Company is the dominant producer of ice resurfacers exceeding 85% of the marketplace in the USA	*
11	What is your Canadian market share for the solutions that you are proposing?	The Zamboni Company is the dominant producer of ice resurfacers exceeding 75% of the marketplace in Canada	*
12	Has your business ever petitioned for bankruptcy protection? If so, explain in detail.	No	*
13	How is your organization best described: is it a manufacturer, a distributor/dealer/reseller, or a service provider? Answer whichever question (either a) or b) just below) best applies to your organization. a) If your company is best described as a distributor/dealer/reseller (or similar entity), provide your written authorization to act as a distributor/dealer/reseller for the manufacturer of the products proposed in this RFP. If applicable, is your dealer network independent or company owned? b) If your company is best described as a manufacturer or service provider, describe your relationship with your sales and service force and with your dealer network in delivering the products and services proposed in this RFP. Are these individuals your employees, or the employees of a third party?	Zamboni Company USA is the world renowned manufacturer of Zamboni ice resurfacers, ice edgers with related options and features for both. In addition to our Paramount CA plant we also have manufacturing facilities in Brantford Ontario Canada and Osterfarnebo Sweden. We also recently acquired our dealer for the Province of Quebec. We have a dealer network throughout the USA, Canada and the world to both sell and service our customers. Each dealer is independently owned and operated with no financial ties to the Zamboni Company. Our dealers are educated on the Sourcewell contract as well as some of them having attended regional get to know Sourcewell meetings when they were able to be held. Our dealers provide parts and service to our customers and in some cases direct sales of new machines.	*
14	If applicable, provide a detailed explanation outlining the licenses and certifications that are both required to be held, and actually held, by your organization (including third parties and subcontractors that you use) in pursuit of the business contemplated by this RFP.	To our knowledge other than a standard business licenses which we have for each of our locations there are no other certifications required to produce and sell our machines. We are in the process and hope to be ISO certified at our Canadian plant within the next 3 months	*
15	Provide all "Suspension or Debarment" information that has applied to your organization during the past ten years.	None	*

Table 3: Industry Recognition & Marketplace Success

Line Item	Question	Response *
16	Describe any relevant industry awards or recognition that your company has received in the past five years	Our founder Frank and his son Richard have been inducted into numerous HOF's which includes the USHOF and the National Inventors HOF. Frank was also awarded an honorary doctorate from Clarkson University. Our industry is not large enough that companies are typically recognized for their efforts. Many of our staff have received individual awards for their efforts within organizations that are specific to our industry.
17	What percentage of your sales are to the governmental sector in the past three years	This percentage will vary from month to month and year to year depending on the customers needs for new equipment. We would estimate that it could be as high as 65% or as low as 30% in any given month.
18	What percentage of your sales are to the education sector in the past three years	As this is a smaller segment of our industry in that there are not as many Schools or Colleges that have their own ice rink we would estimate that this would likely be less than 10% annually
19	List any state, provincial, or cooperative purchasing contracts that you hold. What is the annual sales volume for each of these contracts over the past three years?	The only co-op contract that we hold at this time is with Sourcewell. In the last 3 years we are just under \$15 million dollars in sales under our Sourcewell contract.
20	List any GSA contracts or Standing Offers and Supply Arrangements (SOSA) that you hold. What is the annual sales volume for each of these contracts over the past three years?	None

Table 4: References/Testimonials

Line Item 21. Supply reference information from three customers who are eligible to be Sourcewell participating entities.

Entity Name *	Contact Name *	Phone Number *
City of St Louis Park	Jason Eisold	952-924-2547
Glenview Ice Center	Jim Weides	847-724-2800
City of Crookston	Scott Riopelle	218-281-1242

Table 5: Top Five Government or Education Customers

Line Item 22. Provide a list of your top five government, education, or non-profit customers (entity name is optional), including entity type, the state or province the entity is located in, scope of the project(s), size of transaction(s), and dollar volumes from the past three years.

Entity Name	Entity Type *	State / Province *	Scope of Work *	Size of Transactions *	Dollar Volume Past Three Years *
Ramsey County Parks and Recreation	Government	Minnesota - MN	Ice Resurfacers	4	\$521,617.50
City of St Louis Park	Government	Minnesota - MN	Ice Resurfacers	2	\$320,798.40
Community First Champion Center	Government	Wisconsin - WI	Ice Resurfacers	2	\$283,125.40
City of Fergus Falls	Government	Minnesota - MN	Ice Resurfacers	2	\$262,928.20
City of Crookston	Government	Minnesota - MN	Ice Resurfacers	2	\$264,519.00

Table 6: Ability to Sell and Deliver Service

Describe your company's capability to meet the needs of Sourcewell participating entities across the US and Canada, as applicable. Your response should address in detail at least the following areas: locations of your network of sales and service providers, the number of workers (full-time equivalents) involved in each sector, whether these workers are your direct employees (or employees of a third party), and any overlap between the sales and service functions.

Line Item	Question	Response *
23	Sales force.	In the USA we have a dealer in NJ who handles portions of NY, PA, CT and all of Washington DC, DE, MD, NJ, & VA (3 sales people) We have another dealer in FL who handles AL, AR, FL, GA, LA, MS, NC, SC and TN (2 sales people). The balance of the USA is handled out of the Paramount CA headquarters (2 sales people). In Canada we have dealers in all Provinces with the exception of Saskatchewan and Manitoba. Both are handled by one dealer headquartered in Manitoba with a sales and service office in Saskatchewan. Each one of these dealers has at least 2 dedicated sales people to handle our line of machines. Our plant in Brantford Ontario handles the Ontario marketplace (3 sales people) While we purchased our dealer in Quebec we did not change the structure of the operation there. They continue to offer sales and service with oversight from our Brantford facility.
24	Dealer network or other distribution methods.	Sales of our products is handled through the dealer network as described in Line Item 23. Where we do not have a dealer handling a particular State in the USA we handle the sales directly from Paramount CA. In Canada our operation in Brantford Ontario handles the Province of Ontario with the dealers handling the balance of the provinces as described.
25	Service force.	In the USA we have factory authorized service locations in Somerset WI, Kalamazoo MI, Huntington MA, West Concord MA, and Flanders NJ in addition to the dealers in those areas. We will often source fork lift repair companies to work with if we have a customer that is in a remote location who needs service. As many of our customers are in smaller remote cities it is not practical to have a dealer for each and every State.
26	Describe in detail the process and procedure of your customer service program, if applicable. Include your response-time capabilities and commitments, as well as any incentives that help your providers meet your stated service goals or promises.	Customer service is provided by any of our team members within their territory as well as out of our Paramount CA location. In Canada each dealer takes care of their Province and can also be assisted by our plant in Brantford or dealership in Quebec. We understand the business of ice as Frank was a rink owner and the family still owns rinks so we no how critical it is to get our machines back in operation when they have an issue. In most cases we are able to get our customers back up and operational in no more than 24 hours.
27	Describe your ability and willingness to provide your products and services to Sourcewell participating entities in the United States.	We are willing and able to sell and service our machines in all 50 US States. As long as the customer is eligible to purchase a machine under the Sourcewell contract we are more than happy to sell it under the Sourcewell contract.
28	Describe your ability and willingness to provide your products and services to Sourcewell participating entities in Canada.	We are willing and able to sell and service our machines in Canada wherever the Sourcewell contract is accepted. As stated previously we have several of our Canadian dealers who were already familiar with the process as they handle additional lines that have Sourcewell contract pricing.
29	Identify any geographic areas of the United States or Canada that you will NOT be fully serving through the proposed contract.	There are no areas in either the USA or Canada that we would not be interested in selling to provided they can accept and purchase under the Sourcewell contract or a related affiliate.
30	Identify any Sourcewell participating entity sectors (i.e., government, education, not-for-profit) that you will NOT be fully serving through the proposed contract. Explain in detail. For example, does your company have only a regional presence, or do other cooperative purchasing contracts limit your ability to promote another contract?	There are no government, educational facilities, or not for profits that we would not sell to.
31	Define any specific contract requirements or restrictions that would apply to our participating entities in Hawaii and Alaska and in US Territories.	We know of no restrictions in Hawaii other than there is only 1 rink and it is a private operation. In Alaska we have no issues as we have sold several machines already and have another booked already for 2021.

Table 7: Marketing Plan

Line Item	Question	Response *
32	Describe your marketing strategy for promoting this contract opportunity. Upload representative samples of your marketing materials (if applicable) in the document upload section of your response.	<p>We prominently display the Sourcewell Awarded Contract on our Company profile page with links to the Sourcewell website.</p> <p>When displaying at trade shows we use Sourcewell supplied marketing materials to promote the fact that we have been awarded a Sourcewell Contract.</p> <p>We have made specific posts to social media sites advising our customers about our Sourcewell Awarded Contract.</p> <p>We have recorded an episode for our Ask the Zamboni Experts podcast series with staff from Sourcewell to further educate our customers about the ease of utilizing Sourcewell for the purchase of our machines.</p> <p>We have participated in Webinars in Canada that talk about the Sourcewell Contract and how they can utilize it to streamline the purchase process.</p> <p>We continue to search out ways to work with Sourcewell to promote the use of our contract to benefit our customers, ourselves and Sourcewell.</p>
33	Describe your use of technology and digital data (e.g., social media, metadata usage) to enhance marketing effectiveness.	<p>We introduced to the marketplace this year our podcast Ask the Zamboni Experts. It is a mix of episodes that touch on available features or operation of our machines to discussions with industry leaders.</p> <p>Mixed in to this to keep some of them entertaining and to try to lighten the mood in the world we live in today are episodes that include Dave Hanson of the movie Slapshot, Kenny Albert renowned sports play by play announcer and former NHL players Reed Larson, Dennis Hextall and Henry Boucha.</p> <p>We also utilize Facebook, Twitter, LinkedIn, Instagram and YouTube.</p> <p>We have made a concerted effort in the last 12-18 months to produce videos on maintenance tips and options information.</p> <p>We are also making available all of our manuals and parts lists for our machines through our website.</p>
34	In your view, what is Sourcewell's role in promoting contracts arising out of this RFP? How will you integrate a Sourcewell-awarded contract into your sales process?	<p>We are hopeful that we will be successful in our bid for our third Sourcewell Contract.</p> <p>Since we are somewhat experienced in working with the people at Sourcewell we would hope that we could continue to get their assistance in letting our potential customers know that we have been awarded a Sourcewell Contract.</p> <p>As new means of technology become available to all of us we would look to Sourcewell to guide us along with their continually updated tools to get our name in front of our potential customers.</p> <p>We would continue to lead our sales approach with letting customers know that we have a Sourcewell Contract that can simplify their purchasing process.</p>
35	Are your products or services available through an e-procurement ordering process? If so, describe your e-procurement system and how governmental and educational customers have used it.	<p>We are not fully integrated into an e-procurement process at this time.</p> <p>Given the current conditions of the world we are looking to do more and more things electronically provided that it improves efficiencies and is cost effective.</p> <p>We will continue to monitor these types of services and make the changes when the make sense to us as a company.</p>

Table 8: Value-Added Attributes

Line Item	Question	Response *
36	Describe any product, equipment, maintenance, or operator training programs that you offer to Sourcewell participating entities. Include details, such as whether training is standard or optional, who provides training, and any costs that apply.	<p>The Zamboni Company continues to innovate by using current technology to provide tools for our customers to learn about proper operation and maintenance. These videos are available through our website to all of our machine owners.</p> <p>We are constantly searching for new topics that will benefit our customers to better operate our machines and to aid in longer life of the equipment.</p> <p>On site training is provided, the cost will be determined by the scope and required time on site.</p> <p>For machines located within a distributor territory a 4 hour version of this training would be provided at NC.</p> <p>If a longer or more extensive session is required costs would be negotiated.</p>
37	Describe any technological advances that your proposed products or services offer.	<p>Zamboni built a custom web and mobile application called Zamboni Connect. It delivers data from sensors on the machines to any mobile or connected device. The Zamboni Connect System allows users to monitor consumption of resources and operator/machine performance as well as providing insight used for predictive maintenance.</p> <p>Zamboni has made all of its operating instructions, parts lists, safety information, training and tip videos and related materials available online at no cost for the customers. Create a simple login and download materials any time, from any mobile or wired device.</p> <p>We are using our podcasts and social media to provide customers with timely and important product information, safety updates and content designed to ensure the safe and proper operation of their Zamboni equipment and ultimately to deliver a better user experience.</p>
38	Describe any "green" initiatives that relate to your company or to your products or services, and include a list of the certifying agency for each.	<p>The Zamboni Company was the first to the marketplace with an electric ice resurfacer that was used in the 1960 Olympic Games in Squaw Valley CA. This innovation and green initiative continued with the first mass produced electric ice resurfacer (Zamboni 550) brought to the market in the 1980's.</p> <p>The Zamboni 552 was introduced in 1990 as the first electric ice resurfacer capable of handling a typical community rink schedule.</p> <p>Now over 30 years later we continue to innovate by having the first OEM Lithium Ion battery powered machine on the market with our Zamboni 450 as well as the LI package being available in the Zamboni 552. We also market our Fast Ice System which is a computer controlled water delivery system that controls the amount of water being applied to the surface to help reduce refrigeration costs.</p> <p>We also have available the Level Ice system which helps to control the the thickness, again reducing refrigeration costs.</p>
39	Identify any third-party issued eco-labels, ratings or certifications that your company has received for the equipment or products included in your Proposal related to energy efficiency or conservation, life-cycle design (cradle-to-cradle), or other green/sustainability factors.	<p>At this time other than the chargers that we are using along with our battery powered machines that meet the stringent California energy standards we are not aware of any other third party eco labels being assigned to our machines or their components.</p>
40	Describe any Women or Minority Business Entity (WMBE), Small Business Entity (SBE), or veteran owned business certifications that your company or hub partners have obtained. Upload documentation of certification (as applicable) in the document upload section of your response.	<p>None at this time.</p>
41	What unique attributes does your company, your products, or your services offer to Sourcewell participating entities? What makes your proposed solutions unique in your industry as it applies to Sourcewell participating entities?	<p>The Zamboni Company is the original ice resurfacer to the ice rink industry. First to market and we are continually striving to find ways to enhance the product for our customers, whether it be with design changes, new features or functions or educational information to make it a better experience for our customers with our machines.</p> <p>Through our past Sourcewell contracts we have been able to streamline the purchase process for our customers and provide them with value pricing.</p> <p>We hope to be able to continue to do this with another contract as well as expand this innovative purchasing process through more sales into the Canadian marketplace.</p>

Table 9: Warranty

Describe in detail your manufacturer warranty program, including conditions and requirements to qualify, claims procedure, and overall structure. You may upload representative samples of your warranty materials (if applicable) in the document upload section of your response in addition to responding to the questions below.

Line Item	Question	Response *
42	Do your warranties cover all products, parts, and labor?	A copy of our Standard Warranty will be included in the document upload section of this RFP. Labor is not a typical component of our warranty. We refer to it as a common sense warranty. We are not going to cover labor for a burnt out headlight but will cover labor in most cases for major components on the machine.
43	Do your warranties impose usage restrictions or other limitations that adversely affect coverage?	Our standard warranty period is 2 years or 2000 hours.
44	Do your warranties cover the expense of technicians' travel time and mileage to perform warranty repairs?	If the repair is covered under warranty these costs would be a part of that warranty as well.
45	Are there any geographic regions of the United States or Canada (as applicable) for which you cannot provide a certified technician to perform warranty repairs? How will Sourcewell participating entities in these regions be provided service for warranty repair?	If the distance is too far to send one of our team members we will work with the customer to reimburse them for labor time or find an outside source that is agreeable to both sides. Ultimately it is the goal of Zamboni to get any problems resolved as expeditiously as possible.
46	Will you cover warranty service for items made by other manufacturers that are part of your proposal, or are these warranties issues typically passed on to the original equipment manufacturer?	For simplicity reasons for our customers we in most cases will deal with our suppliers on warranty issues. There are some cases where our supplier will address a situation but we are kept in the loop from start to finish.
47	What are your proposed exchange and return programs and policies?	If there is a defective part the component is issued an RMA # and the customer returns the part to us. This starts a record of the component from start to finish of the return and credit if issued. The part in question is sent to our supplier and once a determination has been made as to the cause of the failure the situation is brought to a resolution with the customer.
48	Describe any service contract options for the items included in your proposal.	Service contracts may be available from our dealers but it is not something that we offer directly.

Table 10: Payment Terms and Financing Options

Line Item	Question	Response *	
49	What are your payment terms (e.g., net 10, net 30)?	Our standard payment terms on Municipal, Educational or Not for Profits is Net 30 days from the date of the invoice.	*
50	Do you provide leasing or financing options, especially those options that schools and governmental entities may need to use in order to make certain acquisitions?	We do not offer leasing in house but have been very successful with offering a lease option through NCL Government Capital which also has a Sourcewell Contract. The synergy is helpful as the customer can work with both of us using Sourcewell Contracts	*
51	Briefly describe your proposed order process. Include enough detail to support your ability to report quarterly sales to Sourcewell as described in the Contract template. For example, indicate whether your dealer network is included in your response and whether each dealer (or some other entity) will process the Sourcewell participating entities' purchase orders.	<p>Having a Sourcewell Contract has really simplified the purchase process for our customers for the past 8 years.</p> <p>We send out a proposal to the prospective customer and they advise what options they do or do not want on their machine. We revise the proposal to the spec that they want the machine to be, add a line item for the Sourcewell discount, add a line item for a trade in if they have one, a line item for freight and provide a total. They are then able to issue their P.O. or some sort of order confirmation and the process is complete.</p> <p>We utilize our production schedule to double and triple check when doing our sales report to Sourcewell.</p> <p>As we are not selling thousands of machines yearly the process is very reliable to make sure that we report all sales purchased under the Sourcewell contract.</p> <p>We have a process worked out with our dealers where we submit all of the sales information to Sourcewell so that nothing is left to chance.</p> <p>We actively work with them to make sure that they understand the benefits and the ease of the sale process when using the Sourcewell Contract.</p>	*
52	Do you accept the P-card procurement and payment process? If so, is there any additional cost to Sourcewell participating entities for using this process?	At this time we do not accept P-Card payment process.	*

Table 11: Pricing and Delivery

Provide detailed pricing information in the questions that follow below. Keep in mind that reasonable price and product adjustments can be made during the term of an awarded Contract as described in the RFP, the template Contract, and the Sourcewell Price and Product Change Request Form.

Line Item	Question	Response *
53	Describe your pricing model (e.g., line-item discounts or product-category discounts). Provide detailed pricing data (including standard or list pricing and the Sourcewell discounted price) on all of the items that you want Sourcewell to consider as part of your RFP response. If applicable, provide a SKU for each item in your proposal. Upload your pricing materials (if applicable) in the document upload section of your response.	Enclosed with our proposal is an Excel file that has individual spreadsheets for each of our models being proposed as well as accessories that we produce or offer for sale. We offer a 3% discount on all machines, options and accessories to any prospective Sourcewell customer. All pricing is in US \$\$
54	Quantify the pricing discount represented by the pricing proposal in this response. For example, if the pricing in your response represents a percentage discount from MSRP or list, state the percentage or percentage range.	We are proposing a minimum 3% discount off of the list price that is submitted in our pricing file. All pricing is in US\$\$
55	Describe any quantity or volume discounts or rebate programs that you offer.	At this time we do not offer quantity discounts, volume discounts or a rebate program.
56	Propose a method of facilitating "sourced" products or related services, which may be referred to as "open market" items or "nonstandard options". For example, you may supply such items "at cost" or "at cost plus a percentage," or you may supply a quote for each such request.	We do not offer our machines or the options at a "at cost" or cost plus percentage basis.
57	Identify any element of the total cost of acquisition that is NOT included in the pricing submitted with your response. This includes all additional charges associated with a purchase that are not directly identified as freight or shipping charges. For example, list costs for items like pre-delivery inspection, installation, set up, mandatory training, or initial inspection. Identify any parties that impose such costs and their relationship to the Proposer.	Freight is an additional cost that is not included in our pricing as it will vary depending on where the customer is located, the type of machine being shipped as well as the prevailing shipping costs at the time of the shipment of the machine. Basic training on the machine is provided if requested at no additional cost to the customer. If more extensive training is requested a price would be negotiated based on the location and timing. All of this would be done by Zamboni personnel or one of our distributors/dealers.
58	If freight, delivery, or shipping is an additional cost to the Sourcewell participating entity, describe in detail the complete freight, shipping, and delivery program.	A quote from a carrier is obtained when the proposal is provided to the customer. We secure the machine in a trailer and the machine is shipped to the customer if the sale is not through a dealer. In some cases it goes to one of our service providers who would then arrange final delivery to the customer. If the customer requests an onsite review of the machine this is offered at no charge subject to being able to coordinate a visit that works for both parties.
59	Specifically describe freight, shipping, and delivery terms or programs available for Alaska, Hawaii, Canada, or any offshore delivery.	At this time there are no ice rinks that qualify for the Sourcewell program in Hawaii. For Alaska we utilize Lynden Freight as they are the primary resource for shipments into Alaska. For Canada all shipments would be handled the the dealer for the province who would arrange for final delivery to the customer.
60	Describe any unique distribution and/or delivery methods or options offered in your proposal.	Something of this nature would be entirely dependent on what the customers requirements are. As our machines are large in size the delivery process is typically well prepared for on both ends prior to shipment of the machine so that a customer does not have to say "now what do we do with this?"

Table 12: Pricing Offered

Line Item	The Pricing Offered in this Proposal is: *	Comments
61	d. other than what the Proposer typically offers (please describe).	The discounted pricing that we offer to customers through the Sourcewell Contract provides lower pricing than what would be quoted to a non Sourcewell Contract customer purchase.

Table 13: Audit and Administrative Fee

Line Item	Question	Response *
62	Specifically describe any self-audit process or program that you plan to employ to verify compliance with your proposed Contract with Sourcewell. This process includes ensuring that Sourcewell participating entities obtain the proper pricing, that the Vendor reports all sales under the Contract each quarter, and that the Vendor remits the proper administrative fee to Sourcewell.	We utilize our production schedule to track sales that our through the Sourcewell Contract pricing. There is also a line item on the sales order that reflects this discount. The schedule is reviewed quarterly to double check that all sales under the contract are recorded and reported to Sourcewell.
63	Identify a proposed administrative fee that you will pay to Sourcewell for facilitating, managing, and promoting the Sourcewell Contract in the event that you are awarded a Contract. This fee is typically calculated as a percentage of Vendor's sales under the Contract or as a per-unit fee; it is not a line-item addition to the Member's cost of goods. (See the RFP and template Contract for additional details.)	Under our last 2 contracts we have been paying a 1.5% administrative fee for all purchases under this contract. We continue to expand our reach with sales through the Sourcewell Contract. We anticipate this to only grow at a much faster rate now that we have expanded this program into our Canadian marketplace. We feel that if we are awarded another contract that we could see growth in the 25-30% range in the first year alone. As the world has changed dramatically in the last 8 months and we are not sure how much impact COVID will have on our industry we respectfully request that our administrative fee be kept at 1.5% of the purchase price of each unit sold.

Table 14A: Depth and Breadth of Offered Equipment Products and Services

Line Item	Question	Response *
64	Provide a detailed description of the equipment, products, and services that you are offering in your proposal.	We offer a full array of ice resurfacing machines from our Zamboni 100 a small tractor pulled unit all the way up to our Olympic Oval and large capacity machine the 700. We have time saving options as well as unique features whose design is to make the job of maintaining an ice surface easier for the rink personnel. We have properly sized machine for most every need along with ice edgers so that our customers can get everything that they need to keep their ice surface smooth as a sheet of glass.
65	Within this RFP category there may be subcategories of solutions. List subcategory titles that best describe your products and services.	We feel that we fit comfortably within this contract category that has been refined since the last RFP that we responded to.

Table 14B: Depth and Breadth of Offered Equipment Products and Services

Indicate below if the listed types or classes of equipment, products, and services are offered within your proposal. Provide additional comments in the text box provided, as necessary.

Line Item	Category or Type	Offered *	Comments
66	Ice resurfacers and edgers	<input checked="" type="radio"/> Yes <input type="radio"/> No	A full line of ice resurfacers and ice edgers and related components
67	Dasher boards and rink dividers	<input type="radio"/> Yes <input checked="" type="radio"/> No	No
68	Ice rink and arena equipment and supplies	<input checked="" type="radio"/> Yes <input type="radio"/> No	Ice resurfacers, edgers and related components
69	Ice rink and arena structural or mechanical equipment (HVAC, etc.)	<input type="radio"/> Yes <input checked="" type="radio"/> No	No
70	Ice rink and arena related services	<input type="radio"/> Yes <input checked="" type="radio"/> No	No

Table 15: Industry Specific Questions

Line Item	Question	Response *
71	If you are awarded a contract, provide a few examples of internal metrics that will be tracked to measure whether you are having success with the contract.	As a large percentage of our customers are Sourcewell eligible there are very few that do not go the route of using the Sourcewell Contract. The goal would be to continue to grow the sales volume with a large percentage of that growth expected to come from the Canadian marketplace. If we can add overall sales and they come because of the Sourcewell Contract, we view that as being a successful partnership.
72	Describe how your proposed equipment, products, or services impact the indoor air quality of an ice rink or arena.	The Zamboni Company continues to lead the ice rink industry with products designed to reduce or eliminate emissions that are put out by our machines. Our fuel powered machines utilize fuel efficient 4 cylinder engines that produce the least amount of emissions of any fuel powered ice resurfacers on the market. The Zamboni 552 celebrated its 30th year of production this year and we became the first OEM manufacturer of ice resurfacers to bring a Lithium Ion battery option to the market with it being available in the Zamboni 450 and Zamboni 552. With a relatively new feature called Zamboni Connect our customers are able to monitor their machine from outside their building. This gives them freedom from their workplace while still being able to monitor the machine's operation and performance. We continue the drive to Net Zero ice maintenance and we believe that our line of electric ice resurfacers and battery edger option provide our customers with many choices to achieve this.
73	Describe how your proposed equipment, products, or services comply with any applicable environmental regulations.	The engines that we use in our fuel powered machines meet all of the current EPA/CARB standards. We continue to educate our customers on the benefits of electric machines and expect at some point down the road that all ice resurfacers will be electric. Until then we will continue to find ways to make our fuel powered machines which are available in gas, LPG or CNG to be as clean as possible. With the certified engines that we are currently using the emission difference between gas and LPG or CNG is undetectable.
74	Describe your product attributes and advancements in regard to product safety, longevity and lifecycle costs.	The Zamboni Company was the first to bring an ice resurfacers to the marketplace over 70 years ago. We have and continue to refine the machine to make it safer and easier for our customers to not only operate but maintain for the longest possible life. We are proud of the fact that our machines provide a longer life span than any competitor on the market. We have some machines that were built in the 1950's that are still operational today. Customers in Canada have done research in the past to determine that Zamboni machines cost less to maintain over their operational life than competitors machines. When all facts were considered it was determined that Zamboni machines had a far lower operational cost as well due to a smaller more fuel efficient engine.

Table 16: Exceptions to Terms, Conditions, or Specifications Form

Line Item 75. NOTICE: To identify any exception, or to request any modification, to the Sourcewell template Contract terms, conditions, or specifications, a Proposer must submit the exception or requested modification on the **Exceptions to Terms, Conditions, or Specifications Form** immediately below. The contract section, the specific text addressed by the exception or requested modification, and the proposed modification must be identified in detail. Proposer's exceptions and proposed modifications are subject to review and approval of Sourcewell and will not automatically be included in the contract.

Contract Section	Term, Condition, or Specification	Exception or Proposed Modification

Documents

Ensure your submission document(s) conforms to the following:

1. Documents in PDF format are preferred. Documents in Word, Excel, or compatible formats may also be provided.
2. Documents should NOT have a security password, as Sourcewell may not be able to open the file. It is your sole responsibility to ensure that the uploaded document(s) are not either defective, corrupted or blank and that the documents can be opened and viewed by

Sourcwell.

3. Sourcwell may reject any response where any document(s) cannot be opened and viewed by Sourcwell.

4. If you need to upload more than one (1) document for a single item, you should combine the documents into one zipped file. If the zipped file contains more than one (1) document, ensure each document is named, in relation to the submission format item responding to. For example, if responding to the Marketing Plan category save the document as "Marketing Plan."

- [Financial Strength and Stability](#) - WMS Ref Letter.pdf - Tuesday December 01, 2020 14:29:18
- [Marketing Plan/Samples](#) - Sourcwell RFP Docs.zip - Wednesday December 02, 2020 12:03:06
- WMBE/MBE/SBE or Related Certificates (optional)
- [Warranty Information](#) - Warranty SW.pdf - Tuesday December 01, 2020 14:37:56
- [Pricing](#) - Sourcwell Price List for RFP.pdf - Tuesday December 01, 2020 18:27:43
- Additional Document (optional)

Proposer's Affidavit

PROPOSER AFFIDAVIT AND ASSURANCE OF COMPLIANCE

I certify that I am the authorized representative of the Proposer submitting the foregoing Proposal with the legal authority to bind the Proposer to this Affidavit and Assurance of Compliance:

1. The Proposer is submitting this Proposal under its full and complete legal name, and the Proposer legally exists in good standing in the jurisdiction of its residence.
2. The Proposer warrants that the information provided in this Proposal is true, correct, and reliable for purposes of evaluation for contract award.
3. The Proposer, including any person assisting with the creation of this Proposal, has arrived at this Proposal independently and the Proposal has been created without colluding with any other person, company, or parties that have or will submit a proposal under this solicitation; and the Proposal has in all respects been created fairly without any fraud or dishonesty. The Proposer has not directly or indirectly entered into any agreement or arrangement with any person or business in an effort to influence any part of this solicitation or operations of a resulting contract; and the Proposer has not taken any action in restraint of free trade or competitiveness in connection with this solicitation. Additionally, if Proposer has worked with a consultant on the Proposal, the consultant (an individual or a company) has not assisted any other entity that has submitted or will submit a proposal for this solicitation.
4. To the best of its knowledge and belief, and except as otherwise disclosed in the Proposal, there are no relevant facts or circumstances which could give rise to an organizational conflict of interest. An organizational conflict of interest exists when a vendor has an unfair competitive advantage or the vendor's objectivity in performing the contract is, or might be, impaired.
5. The contents of the Proposal have not been communicated by the Proposer or its employees or agents to any person not an employee or legally authorized agent of the Proposer and will not be communicated to any such persons prior to Due Date of this solicitation.
6. If awarded a contract, the Proposer will provide to Sourcwell Participating Entities the equipment, products, and services in accordance with the terms, conditions, and scope of a resulting contract.
7. The Proposer possesses, or will possess before delivering any equipment, products, or services, all applicable licenses or certifications necessary to deliver such equipment, products, or services under any resulting contract.
8. The Proposer agrees to deliver equipment, products, and services through valid contracts, purchase orders, or means that are acceptable to Sourcwell Members. Unless otherwise agreed to, the Proposer must provide only new and first-quality products and related services to Sourcwell Members under an awarded Contract.
9. The Proposer will comply with all applicable provisions of federal, state, and local laws, regulations, rules, and orders.
10. The Proposer understands that Sourcwell will reject RFP proposals that are marked "confidential" (or "nonpublic," etc.), either substantially or in their entirety. Under Minnesota Statutes Section 13.591, subdivision 4, all proposals are considered nonpublic data until the evaluation is complete and a Contract is awarded. At that point, proposals become public data. Minnesota Statutes Section 13.37 permits only certain narrowly defined data to be considered a "trade secret," and thus nonpublic data under Minnesota's Data Practices Act.
11. Proposer its employees, agents, and subcontractors are not:
 - a. Included on the "Specially Designated Nationals and Blocked Persons" list maintained by the Office of Foreign Assets Control of the United States Department of the Treasury found at: <https://www.treasury.gov/ofac/downloads/sdnlist.pdf>;
 - b. Included on the government-wide exclusions lists in the United States System for Award Management found at: <https://sam.gov/SAM/>; or
 - c. Presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from programs operated

by the State of Minnesota; the United States federal government or the Canadian government, as applicable; or any Participating Entity. Vendor certifies and warrants that neither it nor its principals have been convicted of a criminal offense related to the subject matter of this solicitation.

By checking this box I acknowledge that I am bound by the terms of the Proposer's Affidavit, have the legal authority to submit this Proposal on behalf of the Proposer, and that this electronic acknowledgment has the same legal effect, validity, and enforceability as if I had hand signed the Proposal. This signature will not be denied such legal effect, validity, or enforceability solely because an electronic signature or electronic record was used in its formation. - Doug Peters, Regional Sales Manager, Zamboni Company USA

The Proposer declares that there is an actual or potential Conflict of Interest relating to the preparation of its submission, and/or the Proposer foresees an actual or potential Conflict of Interest in performing the contractual obligations contemplated in the bid.

Yes No

The Bidder acknowledges and agrees that the addendum/addenda below form part of the Bid Document.

Check the box in the column "**I have reviewed this addendum**" below to acknowledge each of the addenda.

File Name	I have reviewed the below addendum and attachments (if applicable)	Pages
Addendum_1_Ice Rink and Arena Equipment with Related Supplies and Services_RFP_120320 Mon November 23 2020 10:19 AM	<input checked="" type="checkbox"/>	1

**AMENDMENT #1
TO
CONTRACT #120320-FZC**

THIS AMENDMENT is by and between **Sourcewell** and **Zamboni Company USA, Inc. (for itself and for affiliate, Frank J. Zamboni & Co. Inc.)** (collectively, Vendor).

Sourcewell awarded a contract to Vendor to provide Ice Rink and Arena Equipment with Related Supplies and Services to Sourcewell and its Participating Entities, effective January 6, 2021, through January 8, 2025 (Contract).

The parties wish to amend the following terms within the Contract.

1. This Amendment is effective upon the date of the last signature below.
2. Section 18. Insurance—Subsection A. Requirements— Item 5. Network Security and Privacy Liability Insurance, of the Original Agreement, is deleted in its entirety.


Except as amended by this Amendment, the Original Agreement remains in full force and effect.

Sourcewell

By:  _____
Jeremy Schwartz, Chief Procurement Officer

Date: 6/14/2021 | 8:32 PM CDT

Approved:

By:  _____
Chad Condit, Executive Director/CEO

Date: 6/14/2021 | 8:34 PM CDT

Zamboni Company USA, Inc.

By:  _____
Doug Peters

Title: Regional Sales Manager

Date: 6/14/2021 | 3:11 PM PDT



CONTRACT EXTENSION

Contract Number: 120320-FZC

Sourcewell
202 12th Street Northeast
P.O. Box 219
Staples, MN 56479
(Sourcewell)

and

Zamboni
15714 Colorado Ave

Paramount, California 90723-4211
(Vendor)

have entered into Contract Number: 120320-FZC
for the procurement of: Ice Rink and Arena Equipment with Related Supplies and Services

The Contract has an expiration date of 2025-01-08 , but the parties may extend the Contract by mutual consent.

Sourcewell and Vendor acknowledge that extending the Contract benefits the Vendor, Sourcewell and Sourcewell’s Members. Vendor and Sourcewell agree to extend the Contract listed above for an additional period, with a new Contract expiration date of 2026-01-08 . All other terms and conditions of the Contract remain in full force and effect.

Sourcewell

DocuSigned by:
Jeremy Schwartz
C2FC2A138005488
Authorized Signature

Jeremy Schwartz
Name

Chief Operating and Procurement Officer
Title

3/29/2024 | 8:56 AM CDT
Date

DocuSigned by:
Doug Peters
3F933CF00A14412
Authorized Signature

Doug Peters
Name

Regional Sales Manager
Title

4/3/2024 | 2:53 PM PDT
Date



TOWN OF DURHAM

8 Newmarket Road
Durham, NH 03824
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AGENDA ITEM: **#8C** TS

DATE: February 3, 2025

COUNCIL COMMUNICATION

INITIATED BY: Darcy Freer, Assessor

AGENDA ITEM: SHALL THE TOWN COUNCIL, UPON RECOMMENDATION OF THE TOWN ASSESSOR AND ADMINISTRATOR, APPROVE FY2022, FY2023 & FY2024 PROPERTY TAX ABATEMENTS AT THE LOCAL LEVEL OR FOR OUTSTANDING APPEALS BEFORE THE BOARD OF TAX AND LAND APPEALS (BTLA) TOTALING \$46,597.81?

CC PREPARED BY: Darcy Freer, Assessor

CC PRESENTED BY: Todd Selig, Town Administrator
Darcy Freer, Assessor

AGENDA DESCRIPTION:

Each year the Town receives requests for property tax abatements. The Assessor's Office reviews these requests and meets with the property owners or tax representatives who request a meeting. These meetings are held on an ongoing basis. Once these meetings conclude, the Assessor reviews the requests in more detail and formulates recommendations. If the taxpayer has appealed their assessment with the municipality and is dissatisfied with the decision of the Town, they may appeal the abatement to either the New Hampshire Board of Tax and Land Appeals (BTLA) or Superior Court, but not both. The following taxpayers have appealed to the BTLA.

Attached for the Council's review and information are abatement recommendations to settle local level abatements and BTLA appeals for the following properties:

1. **Gamma Mu Alumni Association - 5 Strafford Avenue**
Recommendation: **GRANT** (for Tax Year(s) 2022, 2023 & 2024). At this time, the Assessor recommends granting the abatement request in the amount of \$10,123.27

including interest to settle outstanding local level abatements and BTLA appeals. See attached BTLA Settlement Recommendation from the assessor outlining the reasons for granting this request.

2. **Alpha Phi International Fraternity National Housing Corp, Inc – 8 Strafford Avenue**
Recommendation: GRANT (for Tax Year(s) 2022, 2023 & 2024). At this time, the Assessor recommends granting the abatement request in the amount of \$16,586.05 including interest to settle outstanding local level abatements and BTLA appeals. See attached BTLA Settlement Recommendation from the assessor outlining the reasons for granting this request.
3. **Alpha Gamma Rho – 6 Strafford Avenue**
Recommendation: GRANT (for Tax Year(s) 2022, 2023 & 2024). At this time, the Assessor recommends granting the abatement request in the amount of \$11,459.17 including interest to settle outstanding local level abatements and BTLA appeals. See attached BTLA Settlement Recommendation from the assessor outlining the reasons for granting this request.
4. **New Hampshire Beta Housing LLC – 28 Madbury Road**
Recommendation: GRANT (for Tax Year(s) 2022, 2023 & 2024). At this time, the Assessor recommends granting the abatement request in the amount of \$8,429.32 including interest to settle outstanding local level abatements and BTLA appeals. See attached BTLA Settlement Recommendation from the assessor outlining the reasons for granting this request.

LEGAL AUTHORITY:

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

LEGAL OPINION:

N/A

FINANCIAL DETAILS:

As part of the FY 2025 budget, the Town of Durham has appropriated \$125,000 to be used for tax abatement/appeal purposes. To date, the Town has abated \$0.00 to taxpayers who have appealed their assessments with the municipality, to the Board of Tax and Land Appeals or Superior Court.

SUGGESTED ACTION OR RECOMMENDATIONS:

MOTION:

The Town Council does hereby, upon recommendation of the Town Assessor and Administrator, Approve FY2022, FY2023 & FY2024 Property Tax Abatements at the Local Level or for Outstanding Appeals Before the Board of Tax and Land Appeals (BTLA) Totaling \$46,597.81.



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

BTLA SETTLEMENT AGREEMENT

DATE: February 3, 2025

TOWN OF: Durham

TO: Town Council

FROM: Darcy Freer, CNHA

OWNER: Gamma Mu Alumni Association
C/O Bill Pay Manager
PO Box 2278
Columbus, GA 31902

REPRESENTATIVE: Commercial Property Tax Management, LLC
788 Elm Street
Manchester, NH 03101

PROPERTY LOCATION: 5 Strafford Avenue, Durham, NH 03824

PID: 106-7 (Application incorrectly used the old PID Map 2, Lot 9-2)

PROPERTY TAX YEAR(S) APPEALED: 2022, 2023, & 2024

APPLICATION FILING DATE W/MUNICIPALITY: Prior to March 1st

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

ASSESSMENT APPEALED: \$968,200 (2022), \$1,509,700 (2023 & 2024)

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.**



Gamma Mu Alumni Association, 5 Strafford Avenue, Durham, NH

REASON FOR APPEAL: The taxpayer has appealed their assessment of \$968,200 for tax year 2022 and \$1,509,700 for tax years 2023 & 2024. Due to previous litigation, the appeal for tax year 2022 was denied at the local level, while the appeal for tax year 2023 was approved, however both were subsequently appealed to the NH Board of Tax and Land Appeals (Docket #'s 30834-22PT & 31228-23PT). Tax year 2024 is pending abatement/appeal based upon Town Council's decision.

The taxpayer, through their representative, has applied for the abatements/appeals of property taxes because "the property's assessment is not based on the property's fair market value and is excessive and disproportional". The taxpayer's representative has provided a real estate appraisal report prepared by Wesley G. Reeks, MAI to support their opinion of value.

ASSESSOR'S COMMENTS: Gamma Mu Alumni Association, through their representative Commercial Property Tax Management, LLC (CPTM) has appealed their assessment for tax years 2022, 2023 and 2024 (pending).

Briefly, the subject property is a fraternity that has a maximum capacity to house 38 students, constructed circa 1935, and is set-up dormitory style with a shared kitchen and shared bathrooms. Historically, this property has a significant background regarding abatements and appeals to the Town of Durham. In the past 15 years, the taxpayer has challenged their assessment at the local level and to the State Board of Tax and Land Appeals (BTLA) for 8 of those years. Most recently, the taxpayer, through their representative CPTM, had appealed their assessment for tax years 2018, 2019, and 2020, all of which were denied at the local level. Consequently, CPTM appealed the Town's denial of the abatement request to the BTLA. The case was heard, appraisals were presented from both parties, the taxpayer utilized an appraisal prepared by Wesley G. Reeks, MAI and the Town utilized an appraisal prepared by Stephen G. Traub, ASA. Upon hearing the case the Board ruled fully in favor of Mr. Reeks appraisal and ordered an abatement be granted plus interest for all tax years appealed. This resulted in a significant loss for the Town.

Currently, for tax years 2022, 2023, and 2024, the taxpayer, to substantiate their opinion of market value, has presented the Town with an appraisal prepared again by Mr. Reeks with an effective date of value of April 1, 2022. Mr. Reeks opinion of market value is \$1,040,000. Subsequently, the Town consulted with Barry J. Cunningham, PhD, ASA, MAI, AI-GRS of Valuation Research Counseling, to review the facts of the case and the appraisal. Following his review, Mr. Cunningham was of the opinion that there were areas of Mr. Reeks appraisal that could be argued and that his overall opinion of value would be higher

than Mr. Reeks. However, his final opinion of market value might not reach that of the equalized assessed value.

The following are the assessed values for each tax year and the corresponding equalized value:

Tax Year 2022: Assessed Value- \$968,200; Equalized at 61.5%- \$1,574,309

Tax Year 2023: Assessed Value- \$1,215,400; Equalized at 94.2%- \$1,290,234

Tax Year 2024: Assessed Value- \$1,215,400; Equalized at 94.2%- \$1,290,234 (Estimated based on 2024's Equalization Ratio)

For tax year 2023 an interior inspection of the property was performed, the overall condition was reduced from average to fair causing a decrease in the assessment. This resulted in the granting of an abatement at the local level which reduced the assessed value from \$1,509,700 to \$1,215,400. Which calculated to an abatement of \$6,118.51 including interest.

RECOMMENDATION: Based on the information presented, including past litigation, and the professional opinion of Mr. Cunningham, I recommend reducing the assessments as follows, from \$968,200 to \$803,900 for tax year 2022, and from \$1,215,400 to \$1,097,540 for tax years 2023 and 2024 and granting the abatement requests for the assessed value difference of \$164,300 for tax year 2022 and \$117,860 for tax years 2023 and 2024 to settle these appeals. This calculates to an abatement of **\$10,123.27** including interest. This settlement represents a middle ground between the equalized assessment and the taxpayer's opinion of market value.

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

RECEIVED
Town of Durham

MAR 01 2023

Planning, Zoning
and Assessing

Tax Year Appealed 2022

FOR MUNICIPALITY USE ONLY:

Town File No.: _____

Taxpayer Name: _____

RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

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

Name(s): Gamma Mu Alumni Association

Mailing Address: OmegaFi Bill Pay, PO Box 2278, Columbus, GA 31902-2278

Telephone Nos.: (Home) N/A (Cell) _____ (Work) 781.383.9246 (Email) _____

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

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

Name(s): Commercial Property Tax Management, LLC

Mailing Address: 788 Elm Street, Manchester, NH 03101

Telephone Nos.: (Home) _____ (Cell) _____ (Work) 603.314.0135 (Email) _____

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

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

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
<u>02-9-2</u>	<u>5 Stafford Avenue, Durham</u>	<u>Multifamily</u>	<u>\$968,200</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

SECTION D. Other Property(ies)

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

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

SECTION E. Reasons for Abatement Application

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

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

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

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

(Attach additional sheets if needed.)

Please note that the information we have supplied in support of the abatement request is illustrative of the fact that the property's assessment is not based on the property's fair market value and is excessive and disproportional. The Taxpayer reserves the right to present additional information in support of the abatement request, including an appraisal, considering and analyzing all pertinent approaches to value. The Taxpayer notes that the New Hampshire Supreme Court has held that the tax abatement system is to be construed liberally to advance remedial justice and to be free from technical and formal obstructions. See GGP Steeplegate, Inc. v Concord, 150 N.H. 683, 845 A.2d 581(2004); Arlington Mills v Salem, 83 N.H. 148, 140 A. 163(1937)

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

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

Town Parcel ID# 02-9-2 Appeal Year Market Value \$680,000

Town Parcel ID# _____ Appeal Year Market Value _____

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

See Attached

SECTION G. Sales, Rental and/or Assessment Comparisons

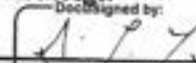
List the properties you are relying upon to show overassessment of your property(ies). If you are appealing an income producing property, list the comparable rental properties and their rents. (Attach additional sheets if needed.)

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

SECTION H. Certification by Party(ies) Applying

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

Date: 2/28/2023

DocuSigned by:

 (Signature) ER22754AB SCOTT Lancilot MAA Housing Director
 (Print Name and Title)

Date: _____

(Signature) _____
 (Print Name and Title)

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

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

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

Date: 1/2/2023



(Representative's Signature)

Brandon Potter Commercial Property Tax Management, LLC

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

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

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

Remarks:

Date: _____

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

Tax Year 2022
5 Strafford Avenue
Map 2 Lot 9 - 2

Stabilized Rental Income Pro Forma

Unit Type	Living Area	Number of Beds	Market Rent	Total Monthly	Total Annual
2 Beds	235	38	\$525	\$19,950	\$239,400
Totals (Avg.):	7,994	38	\$525	\$19,950	\$239,400

Stabilized Income and Expense Pro Forma

	Income	% E.G.I.	\$/Bed
POTENTIAL RENTAL INCOME	\$239,400	#DIV/0!	\$6,138
LESS: Vac., Coll. Loss & Concessions (15%)	35,900	17.6%	\$921
EFFECTIVE RENTAL INCOME	\$203,500	100.0%	\$5,218
Other Income	0	0.0%	\$0
EFFECTIVE GROSS INCOME	\$203,500	100.0%	\$5,218
OPERATING EXPENSES			
Management Fee	\$20,400	10.0%	\$523
Administrative & General	7,600	3.8%	200
Utilities	27,300	13.4%	700
Repairs & Maintenance	29,250	14.4%	750
Replacement Reserves	2,925	1.4%	75
TOTAL OPERATING EXPENSES	\$87,700	43.1%	\$2,249
FIXED EXPENSES:			
Real Estate Taxes	\$0	0.0%	\$0
Insurance	11,700	5.7%	300
TOTAL FIXED EXPENSES	\$11,700	5.7%	\$300
TOTAL EXPENSES	\$99,400	48.8%	\$2,549
NET OPERATING INCOME	\$104,100	51.2%	\$2,669

Capitalization Process

DIRECT CAPITALIZATION	Overall Rate	Effective Tax Rate	Capitalization Rate	Value	Per Bed	
Proforma N.O.I. Capitalized at	7.50%	2.10540%	9.605%	\$1,083,765	\$27,789	
LESS: Deferred Maintenance				\$400,000		
PLUS: Excess Land				\$0		
Indicated Market Value				\$683,765	\$17,532	
				INDICATED MARKET VALUE	\$680,000	\$17,436
				TY 2022 Assessment	\$968,200	\$24,626
				Equalized Value @ 72.5%	\$1,335,448	\$34,242

**TOWN OF DURHAM
STATE OF NEW HAMPSHIRE
AGENT AUTHORIZATION**

TAXPAYER: Gamma Mu Alumni Association

AGENT FIRM: Commercial Property Tax Management, LLC
788 Elm Street
Manchester, NH 03101
Telephone: 603-314-0135
Fax: 603-314-0138

SPECIFIC AGENTS: Commercial Property Tax Management, LLC & Consultants

PROPERTY/PARCEL(S): 5 Strafford Avenue
PARCEL ID: 02-9-2

On behalf of Taxpayer, Taxpayer authorizes Commercial Property Tax Management, LLC to sign and file applications for changed assessments, inspect all Assessor's records available to Taxpayer, negotiate and execute stipulations, settlements and similar agreements regarding changed assessments and procedural matters with the Assessor and Assessment Appeals Board, and represent Taxpayer at hearings before the Assessment Appeals Board. Agents shall provide Taxpayer with a copy of any application filed with the Assessment Appeals Board. Agents shall also be copied on all documents pertaining to the assessment, abatement, hearing notifications and findings of the above-referenced property. This agency is subject to the terms and conditions of the contract between Taxpayer and Agents and is for:

[Check applicable box]

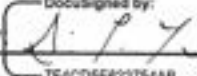
The specific parcels and/or assessments referenced above.

All parcels and assessments of Taxpayer in the above-named jurisdiction.

TAXPAYER:

Gamma Mu Alumni Association

DATED: January 2, 2023

DocuSigned by:
By: 
Name: Scott Lanciloti
Title: GMAA Housing Director

106-7

FOR MUNICIPALITY USE ONLY: Town File No.: _____ Taxpayer Name: _____
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Tax Year Appealed	2023
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TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

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

Name(s): Gamma Mu Alumni Association

Mailing Address: OmegaFi Bill Pay, PO Box 2278, Columbus, GA 31902-2278

Telephone Nos.: (Home) N/A (Cell) _____ (Work) 781.383.9246 (Email) _____

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

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

Name(s): Commercial Property Tax Management, LLC

Mailing Address: 788 Elm Street, Manchester, NH 03101

Telephone Nos.: (Home) _____ (Cell) _____ (Work) 603.314.0135 (Email) _____

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

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

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
106-7	5 Strafford Avenue, Durham	Multifamily	\$1,509,700

SECTION D. Other Property(ies)

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

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

SECTION E. Reasons for Abatement Application

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

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

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

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

(Attach additional sheets if needed.)

Please note that the information we have supplied in support of the abatement request is illustrative of the fact that the property's assessment is not based on the property's fair market value and is excessive and disproportional. The Taxpayer reserves the right to present additional information in support of the abatement request, including an appraisal, considering and analyzing all pertinent approaches to value. The Taxpayer notes that the New Hampshire Supreme Court has held that the tax abatement system is to be construed liberally to advance remedial justice and to be free from technical and formal obstructions. See, GGP Steeplegate, Inc. v Concord, 150 N.H.683, 845 A.2d 581(2004); Arlington Mills v Salem, 83 N.H.148, 140 A.163(1937)

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

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

Town Parcel ID# 106-7 Appeal Year Market Value \$720,000

Town Parcel ID# _____ Appeal Year Market Value _____

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

See attached

SECTION G. Sales, Rental and/or Assessment Comparisons

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

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

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

Date: 2/29/24

[Signature]
(Signature)

Scott Lanciloti Alumni House Manager
(Print Name) (Title)

(Signature)

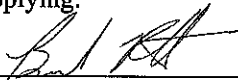
(Print Name) (Title)

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

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

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

Date: 2/1/2023



(Representative's Signature)

Brandon Potter
(Print Name)

Commercial Property Tax Management LLC

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

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

Abatement Request: GRANTED Revised Assessment: \$ 1215,400 DENIED

Remarks:

Date: 4/16/23



(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

Tax Year 2023
5 Strafford Avenue
Map 106 Lot 7

Stabilized Rental Income Pro Forma

Unit Type	Living Area	Number of Beds	Market Rent	Total Monthly	Total Annual
2 Beds	235	38	\$525	\$19,950	\$239,400
Totals (Avg.):	7,994	38	\$525	\$19,950	\$239,400

Stabilized Income and Expense Pro Forma

	Income	% E.G.I.	\$/Bed
POTENTIAL RENTAL INCOME	\$239,400	#DIV/0!	\$6,138
LESS: Vac., Coll. Loss & Concessions (15%)	<u>35,900</u>	<u>17.6%</u>	<u>\$921</u>
EFFECTIVE RENTAL INCOME	\$203,500	100.0%	\$5,218
Other Income	<u>0</u>	<u>0.0%</u>	<u>\$0</u>
EFFECTIVE GROSS INCOME	\$203,500	100.0%	\$5,218
OPERATING EXPENSES			
Management Fee	\$20,400	10.0%	\$523
Administrative & General	7,800	3.8%	200
Utilities	27,300	13.4%	700
Repairs & Maintenance	29,250	14.4%	750
Replacement Reserves	<u>2,925</u>	<u>1.4%</u>	<u>75</u>
TOTAL OPERATING EXPENSES	\$87,700	43.1%	\$2,249
FIXED EXPENSES:			
Real Estate Taxes	\$0	0.0%	\$0
Insurance	11,700	5.7%	300
TOTAL FIXED EXPENSES	\$11,700	5.7%	\$300
TOTAL EXPENSES	\$99,400	48.8%	\$2,549
NET OPERATING INCOME	\$104,100	51.2%	\$2,669

Capitalization Process

	Overall Rate	Effective Tax Rate	Capitalization Rate	Value	Per Bed
DIRECT CAPITALIZATION					
Proforma N.O.I. Capitalized at	7.50%	1.82500%	9.325%	\$1,116,354	\$28,624
LESS: Deferred Maintenance				\$400,000	
PLUS: Excess Land				<u>\$0</u>	
Indicated Market Value				<u>\$716,354</u>	<u>\$18,368</u>
INDICATED MARKET VALUE				\$720,000	\$18,462
TY 2023 Assessment				\$1,509,700	\$38,710
Equalized Value @ 100%				\$1,509,700	\$38,710

State of New Hampshire

Board of Tax and Land Appeals

Michele E. LeBrun, Chair
Albert F. Shamash, Esq., Member
Theresa M. Walker, Member

Anne M. Stelmach, Clerk



RECEIVED
Town of Durham

SEP 14 2023

Planning, Zoning
and Assessing

Governor Hugh J. Gallen
State Office Park
Johnson Hall
107 Pleasant Street
Concord, New Hampshire
03301-3834

September 11, 2023

To: Assessing Office - Mr. James Rice
8 Newmarket Road
Durham, NH 03824

Re: Gamma Mu Alumni Association v. Town of Durham
Docket No.: 30834-22PT

Enclosed is an appeal for Tax Year 2022 filed pursuant to RSA 76:16-a.

Complete and return this form and all requested documents to the BTLA within 30 days:

(1) If a Tax Year 2022 Abatement Application was "Filed" (Tax 102.26) by the Taxpayer, what was the post-marked or hand-delivered date (*not the date received*)? MARCH 1, 2023
Attach a copy of the entire Abatement Application and Town response (without attachments).

(2) If yes, list the property(ies) Filed for in the application. (Include each street address and tax map/lot number and attach additional sheets, if necessary.)

Map/Lot 106-7 Street 5 STAFFORD AVE.
Map/Lot _____ Street _____
Map/Lot _____ Street _____

(3) List all property owned by the same Taxpayer, whether or not appealed, and **attach a copy of each assessment-record card**, indicating any lots in current use. _____

Map/Lot N/A Land \$ _____ Bldg. \$ _____ Total \$ _____
Map/Lot _____ Land \$ _____ Bldg. \$ _____ Total \$ _____
Map/Lot _____ Land \$ _____ Bldg. \$ _____ Total \$ _____

(4) Will this appeal be defended by someone contracted by the municipality? If yes, by whom? NO

Note: *This information shall constitute an Appearance under Tax 201.08.*

Contracted Assessing Firm Name: _____
Address and Phone Number: _____

I certify a copy of this checklist and all attachments were mailed this date to the Taxpayer or Representative.

Date: 9/14/23

Signature: Paul Oblic, CNHA

Note: Unless a timely filing issue is raised by the Municipality or the board, the appeal will proceed to mediation.

MUNICIPALITY COPY

TAXPAYER'S RSA 76:16-a PROPERTY TAX APPEAL TO BOARD OF TAX AND LAND APPEALS

TAX YEAR APPEALED: 2022

MUNICIPALITY: Durham

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

Name(s): Gamma Mu Alumni Association

Mailing Address(es): OmegaFi Bill Pay, PO Box 2278, Columbus, GA 31902-2278

Telephone No.(s): (Home) _____ (Cell) _____ (Work) 781.383.9246 (Email) _____

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

Name(s): Commercial Property Tax Management, LLC

Mailing Address: 788 Elm Street, Manchester, NH 03101

Telephone No.(s): (Home) _____ (Cell) _____ (Work) 603.314.0135 (Email) _____

SECTION C. Property(ies) Appealed

List the tax map and lot number, the actual street address of each property appealed, a brief description and the assessment. (Attach additional sheets if needed.)

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
<u>02-9-2</u>	<u>5 Strafford Avenue, Durham</u>	<u>Multifamily</u>	<u>\$968,200</u>

Check the applicable box:

<input type="checkbox"/> Residential Condominium	<input type="checkbox"/> Single family	<input type="checkbox"/> Residential Multi Unit	<input type="checkbox"/> Commercial/Industrial	<input type="checkbox"/> Vacant, Unimproved land
<input type="checkbox"/> Manufactured Home	<input type="checkbox"/> Manufactured Housing Park	<input type="checkbox"/> Other: _____		

SECTION D. Pending Appeals

List any pending and/or prior appeals on file with this board. Attach additional sheets if needed.

Docket # _____ Docket # _____ Docket # _____

SECTION E. Other Property(ies) Owned by the Taxpayer(s) which is (are) NOT Being Appealed

List other property(ies) owned in the same name(s) in the municipality that is (are) not being appealed. (Attach additional sheets if needed.)

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

SECTION F. Reasons for Appeal

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

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

Note: If you also intend to rely upon an appraisal as the grounds of your appeal, you shall so state in Section F, and if currently available, provide it with the appeal.

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

Your appeal will be limited to the grounds you list here. Tax 203.03(g). (Attach additional sheets if needed.)

Please note that the information we have supplied in support of the abatement request is illustrative of the fact that the property's assessment is not based on the property's fair market value and is excessive and disproportional. The Taxpayer has provided this information in good faith as some indication of the market data supporting its abatement, recognizing that there may be additional supportive market information that it has not been able to locate and evaluate. The Taxpayer reserves the right to present additional information in support of the abatement request, including an appraisal, considering and analyzing all pertinent approaches to value. The Taxpayer notes that the New Hampshire Supreme Court has held that the tax abatement system is to be construed liberally to advance remedial justice and to be free from technical and formal obstructions. See, GGP Steeplegate, Inc. v Concord, 150 N.H.683, 845 A.2d 581(2004); Arlington Mills v Salem, 83 N.H.148, 140 A.163(1937) The Taxpayer respectfully requests the opportunity to meet with the Municipality to discuss its concerns about its abatement and present information supporting its request.

SECTION G. Taxpayer's(s') Opinion of Market Value

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

Town Parcel ID # 02-9-2 Appeal Year Market Value \$ 680,000

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

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

See Attached

SECTION H. Comparable Properties


List the properties you are relying upon to show overassessment of your property(ies).

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

SECTION I. Certification by Party(ies)

By signing below, the person(s) appealing certifies (certify) and swear(s) under the penalties of RSA 641:3 (**check off to ensure compliance**):

- a written abatement application was timely filed with the municipality, and the application included the property(ies) appealed;
- the municipality has responded to the abatement application, or July 1 has passed and the municipality has not provided a response to the abatement application; and
- the appeal has a good faith basis and the facts stated are true to the best of my/our knowledge.

Date: August 1, 2023 Signature: 
Print Name: Brandon Potter
Commercial Property Tax Management, LLC
Date: _____ Signature: _____
Print Name: _____

SECTION J. Certification and Appearance by Representative (If other than Party(ies) Appealing)

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

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

Date: August 1, 2023



(Representative's Signature)

Brandon Potter

Commercial Property Tax Management, LLC

(Print Name)

FILING INSTRUCTIONS

Mail the completed appeal document, along with a **nonrefundable** \$65.00 check, payable to: "Treasurer, State of New Hampshire"

Board of Tax and Land Appeals
Governor Hugh J. Gallen State Office Park
107 Pleasant Street, Johnson Hall
Concord, NH 03301

Web Site: www.state.nh.us/btla

MAKE A COPY OF THIS DOCUMENT FOR YOUR OWN RECORDS

RECEIVED

AUG 30 2023

FILED *HO*

NH Board of Tax & Land Appeals

FOR BTLA USE ONLY

Municipality: *Durham*

Check #: *2574*

Amount: *\$65.00*

Tax Year 2022
5 Strafford Avenue
Map 2 Lot 9 - 2

Stabilized Rental Income Pro Forma

Unit Type	Living Area	Number of Beds	Market Rent	Total Monthly	Total Annual
2 Beds	235	38	\$525	\$19,950	\$239,400
Totals (Avg.):	7,994	38	\$525	\$19,950	\$239,400

Stabilized Income and Expense Pro Forma

	Income	% E.G.I.	\$/Bed
POTENTIAL RENTAL INCOME	\$239,400	#DIV/0!	\$6,138
LESS: Vac., Coll. Loss & Concessions (15%)	35,900	17.6%	\$921
EFFECTIVE RENTAL INCOME	\$203,500	100.0%	\$5,218
Other Income	0	0.0%	\$0
EFFECTIVE GROSS INCOME	\$203,500	100.0%	\$5,218
OPERATING EXPENSES			
Management Fee	\$20,400	10.0%	\$523
Administrative & General	7,800	3.8%	200
Utilities	27,300	13.4%	700
Repairs & Maintenance	29,250	14.4%	750
Replacement Reserves	2,925	1.4%	75
TOTAL OPERATING EXPENSES	\$87,700	43.1%	\$2,249
FIXED EXPENSES:			
Real Estate Taxes	\$0	0.0%	\$0
Insurance	11,700	5.7%	300
TOTAL FIXED EXPENSES	\$11,700	5.7%	\$300
TOTAL EXPENSES	\$99,400	48.8%	\$2,549
NET OPERATING INCOME	\$104,100	51.2%	\$2,669

Capitalization Process

DIRECT CAPITALIZATION	Overall Rate	Effective Tax Rate	Capitalization Rate	Value	Per Bed
Proforma N.O.I. Capitalized at	7.50%	2.10540%	9.605%	\$1,083,765	\$27,789
LESS: Deferred Maintenance				\$400,000	
PLUS: Excess Land				\$0	
Indicated Market Value				\$683,765	\$17,532
				\$680,000	\$17,436
				\$968,200	\$24,826
				\$1,574,309	\$40,367

**TOWN OF DURHAM
STATE OF NEW HAMPSHIRE
AGENT AUTHORIZATION**

TAXPAYER: Gamma Mu Alumni Association

AGENT FIRM: Commercial Property Tax Management, LLC
788 Elm Street
Manchester, NH 03101
Telephone: 603-314-0135
Fax: 603-314-0138

SPECIFIC AGENTS: Commercial Property Tax Management, LLC & Consultants

PROPERTY/PARCEL(S): 5 Strafford Avenue
PARCEL ID: 02-9-2

On behalf of Taxpayer, Taxpayer authorizes **Commercial Property Tax Management, LLC** to sign and file applications for changed assessments, inspect all Assessor's records available to Taxpayer, negotiate and execute stipulations, settlements and similar agreements regarding changed assessments and procedural matters with the Assessor and Assessment Appeals Board, and represent Taxpayer at hearings before the Assessment Appeals Board. Agents shall provide Taxpayer with a copy of any application filed with the Assessment Appeals Board. Agents shall also be copied on all documents pertaining to the assessment, abatement, hearing notifications and findings of the above-referenced property. This agency is subject to the terms and conditions of the contract between Taxpayer and Agents and is for:

[Check applicable box]


The specific parcels and/or assessments referenced above.

All parcels and assessments of Taxpayer in the above-named jurisdiction.

TAXPAYER:

Gamma Mu Alumni Association

DATED: January 2, 2023

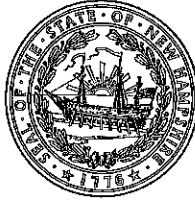
DocuSigned by:
By 
7F4C08E62275AAB
Name: Scott Lanciloti
GMAA Housing Director
Title:

State of New Hampshire

Board of Tax and Land Appeals

Michele E. LeBrun, Chair
Theresa M. Walker, Member
Eric J. Wind, Esq., Member

Anne M. Stelmach, Clerk



Governor Hugh J. Gallen
State Office Park
Johnson Hall
107 Pleasant Street
Concord, New Hampshire
03301-3834

September 11, 2024

To: Assessing Office - Mr. James Rice
8 Newmarket Road
Durham, NH 03824

Re: Gamma Mu Alumni Association v. Town of Durham
Docket No.: 31228-23PT

Enclosed is an appeal for Tax Year 2023 filed pursuant to RSA 76:16-a.

Complete and return this form and all requested documents to the BTLA within 30 days:

(1) If a Tax Year 2023 Abatement Application was "Filed" (Tax 102.26) by the Taxpayer, what was the post-marked or hand-delivered date (*not the date received*)? March 1, 2024
Attach a copy of the entire Abatement Application and Town response (without attachments).

(2) If yes, list the property(ies) Filed for in the application. (Include each street address and tax map/lot number and attach additional sheets, if necessary.)

Map/Lot 106-7 Street 5 Stratford Ave.
Map/Lot _____ Street _____
Map/Lot _____ Street _____

(3) List all property owned by the same Taxpayer, whether or not appealed, and **attach a copy of each assessment-record card, indicating any lots in current use.**

Map/Lot 106-7 Land \$ 833,700 Bldg. \$ 381,700 Total \$ 1,215,400
Map/Lot _____ Land \$ _____ Bldg. \$ _____ Total \$ _____
Map/Lot _____ Land \$ _____ Bldg. \$ _____ Total \$ _____

(4) Will this appeal be defended by someone contracted by the municipality? If yes, by whom?

Note: *This information shall constitute an Appearance under Tax 201.08.*

Contracted Assessing Firm Name: _____

Address and Phone Number: _____

I certify a copy of this checklist and all attachments were mailed this date to the Taxpayer or Representative.

Date: 9/23/24

Signature: Van Edwards

Note: Unless a timely filing issue is raised by the Municipality or the board, the appeal will proceed to mediation.

Telephone: 603-271-2578

TDD Access: Relay NH 1-800-735-2964

Visit our website at: www.btla.nh.gov

TAXPAYER'S RSA 76:16-a PROPERTY TAX APPEAL TO BOARD OF TAX AND LAND APPEALS

TAX YEAR APPEALED: 2023

MUNICIPALITY: Durham

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

Name(s): Gamma Mu Alumni Association

Mailing Address(es): OmegaFi Bill Pay, PO Box 2278, Columbus, GA 31902-2278

Telephone No.(s): (Home) _____ (Cell) _____ (Work) 781.383.9246 (Email) _____

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

Name(s): Commercial Property Tax Management, LLC

Mailing Address: 788 Elm Street, Manchester, NH 03101

Telephone No.(s): (Home) _____ (Cell) _____ (Work) 603.314.0135 (Email) _____

SECTION C. Property(ies) Appealed

List the tax map and lot number, the actual street address of each property appealed, a brief description and the assessment. (Attach additional sheets if needed.)

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
106-7	5 Strafford Avenue, Durham	Multifamily	\$1,509,700

Check the applicable box:

<input type="checkbox"/> Residential Condominium	<input type="checkbox"/> Single family	<input type="checkbox"/> Commercial/Industrial
<input type="checkbox"/> Manufactured Home	<input type="checkbox"/> Residential Multi Unit	<input type="checkbox"/> Vacant, Unimproved land
	<input type="checkbox"/> Manufactured Housing Park	<input type="checkbox"/> Other: _____

SECTION D. Pending Appeals

List any pending and/or prior appeals on file with this board. Attach additional sheets if needed.

Docket # _____ Docket # _____ Docket # _____

MUNICIPALITY COPY

SECTION E. Other Property(ies) Owned by the Taxpayer(s) which is (are) NOT Being Appealed

List other property(ies) owned in the same name(s) in the municipality that is (are) not being appealed. (Attach additional sheets if needed.)

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

SECTION F. Reasons for Appeal

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

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

Note: If you also intend to rely upon an appraisal as the grounds of your appeal, you shall so state in Section F, and if currently available, provide it with the appeal.

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

Your appeal will be limited to the grounds you list here. Tax 203.03(g). (Attach additional sheets if needed.)

Please note that the information we have supplied in support of the abatement request is illustrative of the fact that the property's assessment is not based on the property's fair market value and is excessive and disproportional. The Taxpayer has provided this information in good faith as some indication of the market data supporting its abatement, recognizing that there may be additional supportive market information that it has not been able to locate and evaluate. The Taxpayer reserves the right to present additional information in support of the abatement request, including an appraisal, considering and analyzing all pertinent approaches to value. The Taxpayer notes that the New Hampshire Supreme Court has held that the tax abatement system is to be construed liberally to advance remedial justice and to be free from technical and formal obstructions. See, GGP Steeplegate, Inc. v Concord, 150 N.H.683, 845 A.2d 581(2004); Arlington Mills v Salem, 83 N.H.148, 140 A.163(1937) The Taxpayer respectfully requests the opportunity to meet with the Municipality to discuss its concerns about its abatement and present information supporting its request.

SECTION G. Taxpayer's(s)' Opinion of Market Value

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

Town Parcel ID # 106-7 Appeal Year Market Value \$ 720,000

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

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

See Attached

SECTION H. Comparable Properties

List the properties you are relying upon to show overassessment of your property(ies).

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

SECTION I. Certification by Party(ies)

By signing below, the person(s) appealing certifies (certify) and swear(s) under the penalties of RSA 641:3 (**check off to ensure compliance**):

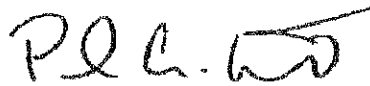
a written abatement application was timely filed with the municipality, and the application included the property(ies) appealed;

the municipality has responded to the abatement application, or July 1 has passed and the municipality has not provided a response to the abatement application; and

the appeal has a good faith basis and the facts stated are true to the best of my/our knowledge.

Date: August 26, 2024

Signature: _____



Print Name: Paul Krupinsky

Commercial Property Tax Management, LLC

Date: _____

Signature: _____

Print Name: _____

SECTION J. Certification and Appearance by Representative (If other than Party(ies) Appealing)

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

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

Date: August 26, 2024

Paul Krupinsky

(Representative's Signature)

Paul Krupinsky

Commercial Property Tax Management, LLC

(Print Name)

FILING INSTRUCTIONS

Mail the completed appeal document, along with a **nonrefundable** \$65.00 check, payable to:
"Treasurer, State of New Hampshire"

Board of Tax and Land Appeals
Governor Hugh J. Gallen State Office Park
107 Pleasant Street, Johnson Hall
Concord, NH 03301

Web Site: www.state.nh.us/btla

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SEP 03 2024

FILED HO

NH Board of Tax & Land Appeals

FOR BTLA USE ONLY

Municipality: Durham

Check #: 2851

Amount: 65.00

Tax Year 2023
5 Strafford Avenue
Map 106 Lot 7

Stabilized Rental Income Pro Forma

Unit Type	Living Area	Number of Beds	Market Rent	Total Monthly	Total Annual
2 Beds	235	38	\$525	\$19,950	\$239,400
Totals (Avg.):	7,994	38	\$525	\$19,950	\$239,400

Stabilized Income and Expense Pro Forma

	Income	% E.G.I.	\$/Bed
POTENTIAL RENTAL INCOME	\$239,400	#DIV/0!	\$6,138
LESS: Vac., Coll. Loss & Concessions (15%)	<u>35,900</u>	<u>17.6%</u>	<u>\$921</u>
EFFECTIVE RENTAL INCOME	\$203,500	100.0%	\$5,218
Other Income	0	<u>0.0%</u>	<u>\$0</u>
EFFECTIVE GROSS INCOME	\$203,500	100.0%	\$5,218
OPERATING EXPENSES			
Management Fee	\$20,400	10.0%	\$523
Administrative & General	7,800	3.8%	200
Utilities	27,300	13.4%	700
Repairs & Maintenance	29,250	14.4%	750
Replacement Reserves	<u>2,925</u>	<u>1.4%</u>	<u>75</u>
TOTAL OPERATING EXPENSES	\$87,700	43.1%	\$2,249
FIXED EXPENSES:			
Real Estate Taxes	\$0	0.0%	\$0
Insurance	<u>11,700</u>	<u>5.7%</u>	<u>300</u>
TOTAL FIXED EXPENSES	\$11,700	5.7%	\$300
TOTAL EXPENSES	\$99,400	48.8%	\$2,549
NET OPERATING INCOME	\$104,100	51.2%	\$2,669

Capitalization Process

	Overall Rate	Effective Tax Rate	Capitalization Rate	Value	Per Bed
DIRECT CAPITALIZATION					
Proforma N.O.I. Capitalized at	7.50%	1.82500%	9.325%	\$1,116,354	\$28,624
LESS: Deferred Maintenance				\$400,000	
PLUS: Excess Land				\$0	
Indicated Market Value				<u>\$716,354</u>	<u>\$18,368</u>
				INDICATED MARKET VALUE	\$720,000
				TY 2023 Assessment	\$1,509,700
				Equalized Value @ 94.2%	\$1,602,654
					\$38,710
					\$41,094

Town of Durham, NH				
Property Tax Bill Calculation, TY 2022				
Owner	Gamma Mu Alumni Association			
PID	106-7			
Address	5 Strafford Avenue			
WHAT WAS TAXED				
Total Assessed Value	968,200	968,200		
Exemption (solar,)	-	-		
Value Tax Applied To:	968,200.00	968,200.00		
Credit (veterans,)	-	-		
Tax Bill#:	103544	106065		
PropTax Issue 1 st or 2 nd	1	2		
Due Date:	7/1/2022	12/19/2022		
Paid Date:	6/28/2022	12/19/2022		
Tax Rate Applied:				
Town	3.930	8.130		
County	1.395	2.820		
Local School	7.640	16.560		
State School	0.990	1.530		
Total Rate	13.955	29.040		
tax will be roughly	13,511.23	28,116.53		
Resulting in Taxes of:				
Town	3,805.00	7,871.00		
County	1,351.00	2,730.00		
Local School	7,397.00	16,033.00		
State School	959.00	1,481.00		
Tax Calculated	13,512.00	28,115.00		
Less Credit & 1st Bill				
is the Amount Billed:	13,512.00	14,603.00		
WHAT SHOULD HAVE BEEN TAXED				
Total Assessed Value	968,200	803,900		
Exemption (solar,)	-	-		
Value Tax Applied To:	968,200.00	803,900.00		
Credit (veterans,)	-	-		
Tax Bill#:	103544	106065		
PropTax Issue 1 st or 2 nd	1	2		
Due Date:	7/1/2022	12/19/2022		
Paid Date:	6/28/2022	12/19/2022		
Tax Rate Applied:				
Town	3.930	8.130		
County	1.395	2.820		
Local School	7.640	16.560		
State School	0.990	1.530		
Total Rate	13.955	29.040		
tax will be roughly	13,511.23	23,345.26		
Resulting in Taxes of:				
Town	3,805.00	6,536.00		
County	1,351.00	2,267.00		
Local School	7,397.00	13,312.00		
State School	959.00	1,230.00		
Tax Calculated	13,512.00	23,345.00		
Less Credit & 1st Bill				
is the Amount Billed:	13,512.00	9,833.00		
WHAT SHOULD BE ABATED				
Difference in Billed-SHB = Abate	-	4,770.00	4,770.00	= To Be Abated
RSA 76:17-a Rate of Interest Pybl	4.00%	4.00%		
Enter Date Town will Payback	2/14/2025	2/14/2025		
Number of Days of Interest =	962	788		
Interest Payable	-	411.92	411.92	= Interest Owed
Less Previously Abated Amount of				
Total To Be Abated	-	5,181.92	5,181.92	

Town of Durham, NH				
Property Tax Bill Calculation, TY 2023				
Owner	Gamma Mu Alumni Association			
PID	106-7			
Address	5 Strafford Avenue			
WHAT WAS TAXED				
Total Assessed Value	968,200	1,509,700		
Exemption (solar,)	-	-		
Value Tax Applied To:	968,200.00	1,509,700.00		
Credit (veterans,)	-	-		
Tax Bill#:	109641	111110		
PropTax Issue 1 st or 2 nd	1	2		
Due Date:	7/3/2023	12/18/2023		
Paid Date:	7/3/2023	12/15/2023		
Tax Rate Applied:				
Town	4.070	5.750		
County	1.410	1.760		
Local School	8.280	11.580		
State School	0.765	1.390		
Total Rate	14.525	20.480		
tax will be roughly	14,063.11	30,918.66		
Resulting in Taxes of:				
Town	3,941.00	8,681.00		
County	1,365.00	2,657.00		
Local School	8,017.00	17,482.00		
State School	741.00	2,098.00		
Tax Calculated	14,064.00	30,918.00		
Less Credit & 1st Bill				
is the Amount Billed:	14,064.00	16,854.00		
WHAT SHOULD HAVE BEEN TAXED				
Total Assessed Value	968,200	1,097,540		
Exemption (solar,)	-	-		
Value Tax Applied To:	968,200.00	1,097,540.00		
Credit (veterans,)	-	-		
Tax Bill#:	109641	111110		
PropTax Issue 1 st or 2 nd	1	2		
Due Date:	7/3/2023	12/18/2023		
Paid Date:	7/3/2023	12/15/2023		
Tax Rate Applied:				
Town	4.070	5.750		
County	1.410	1.760		
Local School	8.280	11.580		
State School	0.765	1.390		
Total Rate	14.525	20.480		
tax will be roughly	14,063.11	22,477.62		
Resulting in Taxes of:				
Town	3,941.00	6,311.00		
County	1,365.00	1,932.00		
Local School	8,017.00	12,709.00		
State School	741.00	1,526.00		
Tax Calculated	14,064.00	22,478.00		
Less Credit & 1st Bill				
is the Amount Billed:	14,064.00	8,414.00		
WHAT SHOULD BE ABATED				
Difference in Billed-SHB = Abate	-	8,440.00	8,440.00	= To Be Abated
Less Previously Abated Amount of		6,027.00		
To be Abated Now		2,413.00		
RSA 76:17-a Rate of Interest Pybl	4.00%	4.00%		
Enter Date Town will Payback	2/14/2025	2/14/2025		
Number of Days of Interest =	592	427		
Interest Payable	-	112.92	112.92	= Interest Owed
Less Previously Abated Amount of				
Total To Be Abated	-	2,525.92	2,525.92	

Town of Durham, NH				
Property Tax Bill Calculation, TY 2024				
Owner	Gamma Mu Alumni Association			
PID	106-7			
Address	5 Strafford Avenue			
WHAT WAS TAXED				
Total Assessed Value	1,215,400	1,215,400		
Exemption (solar,)	-	-		
Value Tax Applied To:	1,215,400.00	1,215,400.00		
Credit (veterans,)	-	-		
Tax Bill#:	113570	117156		
PropTax Issue 1 st or 2 nd	1	2		
Due Date:	7/3/2024	12/16/2024		
Paid Date:	6/25/2024	12/2/2024		
Tax Rate Applied:				
Town	2.875	5.750		
County	0.880	1.850		
Local School	5.790	11.520		
State School	0.695	1.210		
Total Rate	10.240	20.330		
tax will be roughly	12,445.70	24,709.08		
Resulting in Taxes of:				
Town	3,494.00	6,989.00		
County	1,070.00	2,248.00		
Local School	7,037.00	14,001.00		
State School	845.00	1,471.00		
Tax Calculated	12,446.00	24,709.00		
Less Credit & 1st Bill				
is the Amount Billed:	12,446.00	12,263.00		
WHAT SHOULD HAVE BEEN TAXED				
Total Assessed Value	1,215,400	1,097,540		
Exemption (solar,)	-	-		
Value Tax Applied To:	1,215,400.00	1,097,540.00		
Credit (veterans,)	-	-		
Tax Bill#:	113570	117156		
PropTax Issue 1 st or 2 nd	1	2		
Due Date:	7/3/2024	12/16/2024		
Paid Date:	6/25/2024	12/2/2024		
Tax Rate Applied:				
Town	2.875	5.750		
County	0.880	1.850		
Local School	5.790	11.520		
State School	0.695	1.210		
Total Rate	10.240	20.330		
tax will be roughly	12,445.70	22,312.99		
Resulting in Taxes of:				
Town	3,494.00	6,311.00		
County	1,070.00	2,030.00		
Local School	7,037.00	12,644.00		
State School	845.00	1,328.00		
Tax Calculated	12,446.00	22,313.00		
Less Credit & 1st Bill				
is the Amount Billed:	12,446.00	9,867.00		
WHAT SHOULD BE ABATED				
Difference in Billed-SHB = Abate	-	2,396.00	2,396.00	= To Be Abated
RSA 76:17-a Rate of Interest Pybl	4.00%	4.00%		
Enter Date Town will Payback	2/14/2025	2/14/2025		
Number of Days of Interest =	234	74		
Interest Payable	-	19.43	19.43	= Interest Owed
Less Previously Abated Amount of				
Total To Be Abated	-	2,415.43	2,415.43	



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

BTLA SETTLEMENT AGREEMENT

DATE: February 3, 2025

TOWN OF: Durham

TO: Town Council

FROM: Darcy Freer, CNHA

OWNER: Alpha Phi International Fraternity
National Housing Corp, Inc
9717 Elk Grove Florin Rd #B
C/O Eta Alpha
Elk Grove, CA 95624

REPRESENTATIVE: Commercial Property Tax Management, LLC
788 Elm Street
Manchester, NH 03101

PROPERTY LOCATION: 8 Strafford Avenue, Durham, NH 03824

PID: 106-15

PROPERTY TAX YEAR(S) APPEALED: 2022, 2023, & 2024

APPLICATION FILING DATE W/MUNICIPALITY: Prior to March 1st

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

ASSESSMENT APPEALED: \$2,449,500 (2022), \$2,564,400 (2023 & 2024)

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.



Alpha Phi International Fraternity, 8 Strafford Avenue, Durham, NH

REASON FOR APPEAL: The taxpayer has appealed their assessment of \$2,449,500 for tax year 2022 and \$2,564,400 for tax years 2023 & 2024. The appeals for TY 2022 & 2023 were denied at the local level and subsequently appealed to the NH Board of Tax and Land Appeals (Docket #'s 30859-22PT & 31227-23PT). Tax year 2024 is pending abatement/appeal based upon Town Council's decision.

The taxpayer, through their representative, has applied for the abatements/appeals of property taxes because "the property's assessment is not based on the property's fair market value and is excessive and disproportional". The taxpayer's representative has provided a real estate appraisal report prepared by Wesley G. Reeks, MAI to support their opinion of value.

ASSESSOR'S COMMENTS: Alpha Phi International Fraternity, through their representative Commercial Property Tax Management, LLC (CPTM) has appealed their assessment for tax years 2022, 2023 and 2024 (pending).

Briefly, the subject property is a sorority that has a maximum capacity to house 52 students, constructed circa 1885, and is set-up dormitory style with a shared kitchen and shared bathrooms. This property was not specifically included in any previous litigation with the Town, however historically, there are three other fraternity properties that have a significant background regarding abatements and appeals to the Town of Durham. Most recently, these fraternities, through their representative CPTM, had appealed their assessments for tax years 2018, 2019, and 2020, all of which were denied at the local level. Consequently, CPTM appealed the Town's denial of the abatement request to the BTLA. The cases were heard, appraisals were presented from both parties, the fraternities utilized appraisals prepared by Wesley G. Reeks, MAI and the Town utilized appraisals prepared by Stephen G. Traub, ASA. Upon hearing the case the Board ruled fully in favor of Mr. Reeks appraisals and ordered abatements be granted plus interest for properties, for all tax years appealed. This resulted in a significant loss for the Town.

Currently, for tax years 2022, 2023, and 2024, the taxpayer, to substantiate their opinion of market value, has presented the Town with an appraisal prepared by Mr. Reeks with an effective date of value of April 1, 2022. Mr. Reeks opinion of market value is \$2,575,000. It is of note that the taxpayer is utilizing the same representative and appraiser as has been previously used in litigations for tax years 2018 to 2020, for the three above mentioned fraternities. Subsequently, the Town consulted with Barry J. Cunningham,

PhD, ASA, MAI, AI-GRS of Valuation Research Counseling, to review the facts of the case and the appraisal. Following his review, Mr. Cunningham was of the opinion that there were areas of Mr. Reeks appraisal that could be argued and that his overall opinion of value would be higher than Mr. Reeks. However, his final opinion of market value might not reach that of the equalized assessed value.

The following are the assessed values for each tax year and the corresponding equalized value:

Tax Year 2022: Assessed Value- \$2,449,500; Equalized at 61.5%- \$3,982,927

Tax Year 2023: Assessed Value- \$2,564,400; Equalized at 94.2%- \$2,722,293

Tax Year 2024: Assessed Value- \$2,564,400; Equalized at 94.2%- \$2,272,293 (Estimated based on 2024's Equalization Ratio)

RECOMMENDATION: Based on the information presented, including past litigation, and the professional opinion of Mr. Cunningham, I recommend reducing the assessments as follows, from \$2,449,500 to \$2,016,563 for tax year 2022, and from \$2,564,400 to \$2,495,025 for tax years 2023 and 2024 and granting the abatement requests for the assessed value difference of \$423,938 for tax year 2022 and \$69,375 for tax years 2023 and 2024 to settle these appeals. This calculates to an abatement of **\$16,586.05** including interest. This settlement represents a middle ground between the equalized assessment and the taxpayer's opinion of market value.

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

RECEIVED
Town of Durham

MAR 01 2023

Planning, Zoning
and Assessing

Tax Year Appealed 2022

FOR MUNICIPALITY USE ONLY:

Town File No.: _____

Taxpayer Name: _____

RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

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

Name(s): Alpha Phi International Fraternity

Mailing Address: National Housing Corp Inc, 9717 Elk Grove Florin Rd, Ste B, Elk Grove, CA 95624

Telephone Nos.: (Home) N/A (Cell) _____ (Work) 947.316.8972 (Email) _____

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

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

Name(s): Commercial Property Tax Management, LLC

Mailing Address: 788 Elm Street, Manchester, NH 03101

Telephone Nos.: (Home) _____ (Cell) _____ (Work) 603.314.0139 (Email) _____

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

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

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
<u>106-15-0</u>	<u>8 Strafford Avenue, Durham</u>	<u>Multifamily</u>	<u>\$2,449,500</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

SECTION D. Other Property(ies)

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

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

SECTION E. Reasons for Abatement Application

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

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

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

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

(Attach additional sheets if needed.)

Please note that the information we have supplied in support of the abatement request is illustrative of the fact that the property's assessment is not based on the property's fair market value and is excessive and disproportional. The Taxpayer reserves the right to present additional information in support of the abatement request, including an appraisal, considering and analyzing all pertinent approaches to value. The Taxpayer notes that the New Hampshire Supreme Court has held that the tax abatement system is to be construed liberally to advance remedial justice and to be free from technical and formal obstructions. See, GGP Steeplegate, Inc. v Concord, 150 N.H. 683, 845 A.2d 581(2004); Arlington Mills v Salem, 83 N.H. 148, 140 A. 163(1937)

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

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

Town Parcel ID# 106-15-0 Appeal Year Market Value \$1,850,000

Town Parcel ID# _____ Appeal Year Market Value _____

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

See Attached

SECTION G. Sales, Rental and/or Assessment Comparisons

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

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

SECTION H. Certification by Party(ies) Applying

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

Date: 2/23/23

Kary Huffman
(Signature) _____
Kary Huffman, Director
(Print Name and Title)

Date: _____

(Signature) _____
(Print Name and Title)
3

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

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

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

Date: 1/2/2023



(Representative's Signature)
Brandon Potter Commercial Property Tax Management, LLC

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

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

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

Remarks:

Date: _____

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

Alpha Phi International, Durham NH
Tax Year 2022
 8 Strafford Avenue
 Map 106 Lot 15

Stabilized Rental Income Pro Forma

Unit Type	Living Area per Bed	Number of Beds	Market Rent	Total Monthly	Total Annual
	181	52	\$775	\$40,300	\$362,700
Total:	9,427	52	\$775	\$40,300	\$362,700

Stabilized Income and Expense Pro Forma

				Income	% E.G.I.	\$/Bed
	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022			
POTENTIAL RENTAL INCOME	\$277,189	\$329,707	\$365,793	\$362,700	99.2%	\$6,975
LESS: Vac., CoR. Loss & Concessions (15%)	\$0	\$0	\$0	<u>47,200</u>	<u>15.0%</u>	<u>\$908</u>
EFFECTIVE RENTAL INCOME	\$277,189	\$329,707	\$365,793	\$315,500	100.0%	\$6,067
Other Income				0	0.0%	\$0
EFFECTIVE GROSS INCOME	\$277,189	\$329,707	\$365,793	\$315,500	100.0%	\$6,067
OPERATING EXPENSES						
Management Fee	\$0	\$0	\$0	\$18,900	6.0%	\$363
Administrative & General	\$8,883	\$7,500	\$8,927	7,800	2.5%	150
Utilities	\$43,661	\$35,595	\$37,283	36,400	11.5%	700
Repairs & Maintenance & Cleaning	\$54,502	\$62,764	\$84,685	62,400	19.8%	1,200
Replacement Reserves	\$0	\$0	\$0	<u>3,900</u>	<u>1.2%</u>	<u>75</u>
TOTAL OPERATING EXPENSES	\$107,046	\$105,859	\$130,895	\$129,400	41.0%	\$2,488
FIXED EXPENSES:						
Real Estate Taxes	\$67,960	\$68,305	\$68,781	\$0	0.0%	\$0
Insurance	<u>\$8,359</u>	<u>\$9,575</u>	<u>\$7,022</u>	<u>7,800</u>	<u>2.5%</u>	<u>150</u>
TOTAL FIXED EXPENSES	\$74,319	\$74,880	\$75,803	\$7,800	2.5%	\$150
TOTAL EXPENSES	\$181,365	\$180,740	\$206,698	\$137,200	43.5%	\$2,638
NET OPERATING INCOME	\$95,824	\$148,967	\$159,095	\$178,300	56.5%	\$3,429

Capitalization Process

DIRECT CAPITALIZATION	Overall Rate	Effective Tax Rate	Capitalization Rate	Value	Per Bed	
Proforma N.O.I. Capitalized at	7.50%	2.11680%	9.617%	\$1,854,047	\$35,655	
LESS: Deferred Maintenance				\$0		
PLUS: Excess Land				\$0		
Indicated Market Value				\$1,854,047	\$35,655	
				INDICATED MARKET VALUE	\$1,860,000	\$35,577
				TY 2022 Assessment	\$2,449,500	\$47,106
				Equalized Value @ 72.5%	\$3,378,621	\$64,973

TOWN OF DURHAM
STATE OF NEW HAMPSHIRE
AGENT AUTHORIZATION

TAXPAYER: Alpha Phi International Fraternity

AGENT FIRM: Commercial Property Tax Management, LLC
788 Elm Street
Manchester, NH 03101
Telephone: 603-314-0135
Fax: 603-314-0138

SPECIFIC AGENTS: Commercial Property Tax Management, LLC & Consultants

PROPERTY/PARCEL(S): 8 Strafford Avenue
PARCEL ID: 106-15-0

On behalf of Taxpayer, Taxpayer authorizes Commercial Property Tax Management, LLC to sign and file applications for changed assessments, inspect all Assessor's records available to Taxpayer, negotiate and execute stipulations, settlements and similar agreements regarding changed assessments and procedural matters with the Assessor and Assessment Appeals Board, and represent Taxpayer at hearings before the Assessment Appeals Board. Agents shall provide Taxpayer with a copy of any application filed with the Assessment Appeals Board. Agents shall also be copied on all documents pertaining to the assessment, abatement, hearing notifications and findings of the above-referenced property. This agency is subject to the terms and conditions of the contract between Taxpayer and Agents and is for:

[Check applicable box]

The specific parcels and/or assessments referenced above.

All parcels and assessments of Taxpayer in the above-named jurisdiction.

TAXPAYER:

Alpha Phi International Fraternity

By:

Kary Huffman

Name:

Kary Huffman

Title:

Director

DATED: January 2, 2023

106-15

FOR MUNICIPALITY USE ONLY:

Town File No.: _____

Taxpayer Name: _____

Tax Year Appealed 2023

TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

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

Name(s): Alpha Phi International Fraternity

Mailing Address: National Housing Corp Inc, 9717 Elk Grove Florin Rd, Ste B, Elk Grove, CA 95624-2262

Telephone Nos.: (Home) N/A (Cell) _____ (Work) 847.316.8972 (Email) _____

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

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

Name(s): Commercial Property Tax Management, LLC

Mailing Address: 788 Elm Street, Manchester, NH 03101

Telephone Nos.: (Home) _____ (Cell) _____ (Work) 603.314.0135 (Email) _____

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

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

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
106-15	8 Strafford Avenue, Durham	Multifamily	\$2,564,400

SECTION D. Other Property(ies)

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

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

SECTION E. Reasons for Abatement Application

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

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

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

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

(Attach additional sheets if needed.)

Please note that the information we have supplied in support of the abatement request is illustrative of the fact that the property's assessment is not based on the property's fair market value and is excessive and disproportional. The Taxpayer reserves the right to present additional information in support of the abatement request, including an appraisal, considering and analyzing all pertinent approaches to value. The Taxpayer notes that the New Hampshire Supreme Court has held that the tax abatement system is to be construed liberally to advance remedial justice and to be free from technical and formal obstructions. See, GGP Steeplegate, Inc. v Concord, 150 N.H.683, 845 A.2d 581(2004); Arlington Mills v Salem, 83 N.H.148, 140 A.163(1937)

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

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

Town Parcel ID# 106-15 Appeal Year Market Value \$1,910,000

Town Parcel ID# _____ Appeal Year Market Value _____

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

See attached

SECTION G. Sales, Rental and/or Assessment Comparisons

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

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

SECTION H. Certification by Party(ies) Applying

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

Date: 2/29/24

Renee Zainer
(Signature)

Renee Zainer, Executive Director
(Print Name) (Title)

(Signature)


(Print Name) (Title)

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

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

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

Date: 2/1/2023



(Representative's Signature)

Brandon Potter

(Print Name)

Commercial Property Tax Management LLC

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

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

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

Remarks:

Date: _____

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

Alpha Phi International, Durham NH
Tax Year 2023
8 Strafford Avenue
Map 106 Lot 15

Stabilized Rental Income Pro Forma

Unit Type	Living Area per Bed	Number of Beds	Market Rent	Total Monthly	Total Annual
	181	52	\$775	\$40,300	\$362,700
Total:	9,427	52	\$775	\$40,300	\$362,700

Stabilized Income and Expense Pro Forma

				Income	% E.G.I.	\$/Bed
	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022			
POTENTIAL RENTAL INCOME	\$277,189	\$329,707	\$365,793	\$362,700	99.2%	\$6,975
LESS: Vac., Coll. Loss & Concessions (15%)	\$0	\$0	\$0	<u>47,200</u>	<u>15.0%</u>	<u>\$908</u>
EFFECTIVE RENTAL INCOME	\$277,189	\$329,707	\$365,793	\$315,500	100.0%	\$6,067
Other Income				<u>0</u>	<u>0.0%</u>	<u>\$0</u>
EFFECTIVE GROSS INCOME	\$277,189	\$329,707	\$365,793	\$315,500	100.0%	\$6,067
OPERATING EXPENSES						
Management Fee	\$0	\$0	\$0	\$18,900	6.0%	\$363
Administrative & General	\$8,883	\$7,500	\$8,927	7,800	2.5%	150
Utilities	\$43,661	\$35,595	\$37,283	36,400	11.5%	700
Repairs & Maintenance & Cleaning	\$54,502	\$62,764	\$84,685	62,400	19.8%	1,200
Replacement Reserves	\$0	\$0	\$0	<u>3,900</u>	<u>1.2%</u>	<u>75</u>
TOTAL OPERATING EXPENSES	\$107,046	\$105,859	\$130,895	\$129,400	41.0%	\$2,488
FIXED EXPENSES:						
Real Estate Taxes	\$67,960	\$68,305	\$68,781	\$0	0.0%	\$0
Insurance	<u>\$6,359</u>	<u>\$6,575</u>	<u>\$7,022</u>	<u>7,800</u>	<u>2.5%</u>	<u>150</u>
TOTAL FIXED EXPENSES	\$74,319	\$74,880	\$75,803	\$7,800	2.5%	\$150
TOTAL EXPENSES	\$181,365	\$180,740	\$206,698	\$137,200	43.5%	\$2,638
NET OPERATING INCOME	\$95,824	\$148,967	\$159,095	\$178,300	56.5%	\$3,429

Capitalization Process

DIRECT CAPITALIZATION	Overall Rate	Effective Tax Rate	Capitalization Rate	Value	Per Bed
Proforma N.O.I. Capitalized at	7.50%	1.82500%	9.325%	\$1,912,064	\$36,770
LESS: Deferred Maintenance				\$0	
PLUS: Excess Land				\$0	
Indicated Market Value				\$1,912,064	\$36,770
				INDICATED MARKET VALUE	\$1,910,000
				TY 2023 Assessment	\$2,564,400
				Equalized Value @ 100%	\$2,564,400
					\$49,315
					\$49,315

**TOWN OF DURHAM
STATE OF NEW HAMPSHIRE
AGENT AUTHORIZATION**

TAXPAYER: Alpha Phi International Fraternity

AGENT FIRM: Commercial Property Tax Management, LLC
788 Elm Street
Manchester, NH 03101
Telephone: 603-314-0136
Fax: 603-314-0138

SPECIFIC AGENTS: Commercial Property Tax Management, LLC & Consultants

PROPERTY/PARCEL(S): 8 Strafford Avenue
PARCEL ID: 106-15-0

On behalf of Taxpayer, Taxpayer authorizes Commercial Property Tax Management, LLC to sign and file applications for changed assessments, inspect all Assessor's records available to Taxpayer, negotiate and execute stipulations, settlements and similar agreements regarding changed assessments and procedural matters with the Assessor and Assessment Appeals Board, and represent Taxpayer at hearings before the Assessment Appeals Board. Agents shall provide Taxpayer with a copy of any application filed with the Assessment Appeals Board. Agents shall also be copied on all documents pertaining to the assessment, abatement, hearing notifications and findings of the above-referenced property. This agency is subject to the terms and conditions of the contract between Taxpayer and Agents and is for:

[Check applicable box]

The specific parcels and/or assessments referenced above.

All parcels and assessments of Taxpayer in the above-named jurisdiction.

TAXPAYER:

Alpha Phi International Fraternity

By: Renee Zainer

DATED: January 2, 2024

Name: Renee Zainer

Title: Executive Director

State of New Hampshire

Board of Tax and Land Appeals

RECEIVED
Town of Durham

SEP 14 2023

Michele E. LeBrun, Chair
Albert F. Shamash, Esq., Member
Theresa M. Walker, Member

Anne M. Stelmach, Clerk



Planning, Zoning
and Assessing
Governor, Hugh J. Gallen
State Office Park
Johnson Hall
107 Pleasant Street
Concord, New Hampshire
03301-3834

September 11, 2023

To: Assessing Office - Mr. James Rice
8 Newmarket Road
Durham, NH 03824

Re: Alpha Phi International Fraternity v. Town of Durham
Docket No.: 30859-22PT

Enclosed is an appeal for Tax Year 2022 filed pursuant to RSA 76:16-a.

Complete and return this form and all requested documents to the BTLA within 30 days:

(1) If a Tax Year 2022 Abatement Application was "Filed" (Tax 102.26) by the Taxpayer, what was the post-marked or hand-delivered date (*not the date received*)? MARCH 1, 2023
Attach a copy of the entire Abatement Application and Town response (without attachments).

(2) If yes, list the property(ies) Filed for in the application. (Include each street address and tax map/lot number and attach additional sheets, if necessary.)

Map/Lot 106-15 Street 8 STAFFORD AVE.
Map/Lot _____ Street _____
Map/Lot _____ Street _____

(3) List all property owned by the same Taxpayer, whether or not appealed, and **attach a copy of each assessment-record card**, indicating any lots in current use. _____

Map/Lot N/A Land \$ _____ Bldg. \$ _____ Total \$ _____
Map/Lot _____ Land \$ _____ Bldg. \$ _____ Total \$ _____
Map/Lot _____ Land \$ _____ Bldg. \$ _____ Total \$ _____

(4) Will this appeal be defended by someone contracted by the municipality? If yes, by whom? NO

Note: *This information shall constitute an Appearance under Tax 201.08.*

Contracted Assessing Firm Name: _____

Address and Phone Number: _____

I certify a copy of this checklist and all attachments were mailed this date to the Taxpayer or Representative.

Date: 9/14/23

Signature: James Rice, CPA

Note: Unless a timely filing issue is raised by the Municipality or the board, the appeal will proceed to mediation.

Telephone: 603-271-2578

TDD Access: Relay NH 1-800-735-2964

Visit our website at: www.nh.gov/btla

MUNICIPALITY COPY

TAXPAYER'S RSA 76:16-a PROPERTY TAX APPEAL TO BOARD OF TAX AND LAND APPEALS

TAX YEAR APPEALED: 2022

MUNICIPALITY: Durham

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

Name(s): Alpha Phi International Fraternity

Mailing Address(es): National Housing Corp Inc, 9717 Elk Grove Florin Rd, Ste B, Elk Grove, CA 95624-2262

Telephone No.(s): (Home) _____ (Cell) _____ (Work) 947.316.8972 (Email) _____

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

Name(s): Commercial Property Tax Management, LLC

Mailing Address: 788 Elm Street, Manchester, NH 03101

Telephone No.(s): (Home) _____ (Cell) _____ (Work) 603.314.0135 (Email) _____

SECTION C. Property(ies) Appealed

List the tax map and lot number, the actual street address of each property appealed, a brief description and the assessment. (Attach additional sheets if needed.)

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
<u>106-15-0</u>	<u>8 Strafford Avenue, Durham</u>	<u>Multifamily</u>	<u>\$2,449,500</u>

Check the applicable box:

<input type="checkbox"/> Single family	<input type="checkbox"/> Commercial/Industrial	
<input type="checkbox"/> Residential Condominium	<input type="checkbox"/> Residential Multi Unit	<input type="checkbox"/> Vacant, Unimproved land
<input type="checkbox"/> Manufactured Home	<input type="checkbox"/> Manufactured Housing Park	<input type="checkbox"/> Other: _____

SECTION D. Pending Appeals

List any pending and/or prior appeals on file with this board. Attach additional sheets if needed.

Docket # _____ Docket # _____ Docket # _____

SECTION E. Other Property(ies) Owned by the Taxpayer(s) which is (are) NOT Being Appealed

List other property(ies) owned in the same name(s) in the municipality that is (are) not being appealed. (Attach additional sheets if needed.)

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

SECTION F. Reasons for Appeal

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

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

Note: If you also intend to rely upon an appraisal as the grounds of your appeal, you shall so state in Section F, and if currently available, provide it with the appeal.

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

Your appeal will be limited to the grounds you list here. Tax 203.03(g). (Attach additional sheets if needed.)

Please note that the information we have supplied in support of the abatement request is illustrative of the fact that the property's assessment is not based on the property's fair market value and is excessive and disproportional. The Taxpayer has provided this information in good faith as some indication of the market data supporting its abatement, recognizing that there may be additional supportive market information that it has not been able to locate and evaluate. The Taxpayer reserves the right to present additional information in support of the abatement request, including an appraisal, considering and analyzing all pertinent approaches to value. The Taxpayer notes that the New Hampshire Supreme Court has held that the tax abatement system is to be construed liberally to advance remedial justice and to be free from technical and formal obstructions. See, GGP Steeplegate, Inc. v Concord, 150 N.H.683, 645 A.2d 581(2004); Arlington Mills v Salem, 83 N.H.148, 140 A.163(1937) The Taxpayer respectfully requests the opportunity to meet with the Municipality to discuss its concerns about its abatement and present information supporting its request.

SECTION G. Taxpayer's(s') Opinion of Market Value

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

Town Parcel ID # 106-15-0 Appeal Year Market Value \$ 1,850,000

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

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

See Attached

SECTION H. Comparable Properties

List the properties you are relying upon to show overassessment of your property(ies).

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

SECTION I. Certification by Party(ies)

By signing below, the person(s) appealing certifies (certify) and swear(s) under the penalties of RSA 641:3 (**check off to ensure compliance**):

- a written abatement application was timely filed with the municipality, and the application included the property(ies) appealed;
- the municipality has responded to the abatement application, or July 1 has passed and the municipality has not provided a response to the abatement application; and
- the appeal has a good faith basis and the facts stated are true to the best of my/our knowledge.

Date: August 1, 2023

Signature: 

Print Name: Brandon Potter
Commercial Property Tax Management, LLC

Date: _____

Signature: _____

Print Name: _____

SECTION J. Certification and Appearance by Representative (If other than Party(ies) Appealing)

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

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

Date: August 1, 2023



(Representative's Signature)

Brandon Potter Commercial Property Tax Management, LLC
(Print Name)

FILING INSTRUCTIONS

Mail the completed appeal document, along with a **nonrefundable** \$65.00 check, payable to:
"Treasurer, State of New Hampshire"

Board of Tax and Land Appeals
Governor Hugh J. Gallen State Office Park
107 Pleasant Street, Johnson Hall
Concord, NH 03301

Web Site: www.state.nh.us/btla

MAKE A COPY OF THIS DOCUMENT FOR YOUR OWN RECORDS

RECEIVED
AUG 30 2023
FILED *AD*
NH Board of Tax & Land Appeals

FOR BTLA USE ONLY

Municipality: *Durham*

Check #: *2524*

Amount: *\$65*

State of New Hampshire

RECEIVED
Town of Durham

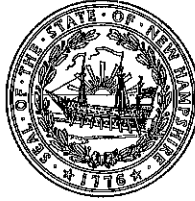
SEP 16 2024

Board of Tax and Land Appeals

Planning, Zoning
and Assessing

Governor Hugh J. Gallen
State Office Park
Johnson Hall
107 Pleasant Street
Concord, New Hampshire
03301-3834

Michele E. LeBrun, Chair
Theresa M. Walker, Member
Eric J. Wind, Esq., Member



Anne M. Stelmach, Clerk

September 11, 2024

To: Assessing Office - Mr. James Rice
8 Newmarket Road
Durham, NH 03824

Re: Alpha Phi International Fraternity v. Town of Durham
Docket No.: 31227-23PT

Enclosed is an appeal for Tax Year 2023 filed pursuant to RSA 76:16-a.

Complete and return this form and all requested documents to the BTLA within 30 days:

(1) If a Tax Year 2023 Abatement Application was "Filed" (Tax 102.26) by the Taxpayer, what was the post-marked or hand-delivered date (*not the date received*)? March 1, 2024
Attach a copy of the entire Abatement Application and Town response (without attachments).

(2) If yes, list the property(ies) Filed for in the application. (Include each street address and tax map/lot number and attach additional sheets, if necessary.)

Map/Lot 106-15 Street 8 Strafford Ave.
Map/Lot _____ Street _____
Map/Lot _____ Street _____

(3) List all property owned by the same Taxpayer, whether or not appealed, and **attach a copy of each assessment-record card, indicating any lots in current use.**

Map/Lot 106-15 Land \$ 1,059,500 Bldg. \$ 1,504,900 Total \$ 2,564,400
Map/Lot _____ Land \$ _____ Bldg. \$ _____ Total \$ _____
Map/Lot _____ Land \$ _____ Bldg. \$ _____ Total \$ _____

(4) Will this appeal be defended by someone contracted by the municipality? If yes, by whom?

Note: *This information shall constitute an Appearance under Tax 201.08.*

Contracted Assessing Firm Name: _____

Address and Phone Number: _____

I certify a copy of this checklist and all attachments were mailed this date to the Taxpayer or Representative.

Date: 9/23/24

Signature: Kon Edwards

Note: Unless a timely filing issue is raised by the Municipality or the board, the appeal will proceed to mediation.

TAXPAYER'S RSA 76:16-a PROPERTY TAX APPEAL TO BOARD OF TAX AND LAND APPEALS

TAX YEAR APPEALED: 2023
MUNICIPALITY: Durham

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<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
106-15	8 Strafford Avenue, Durham	Multifamily	\$2,564,400

Check the applicable box:

<input type="checkbox"/> Single family	<input type="checkbox"/> Commercial/Industrial
<input type="checkbox"/> Residential Condominium	<input type="checkbox"/> Residential Multi Unit
<input type="checkbox"/> Vacant, Unimproved land	<input type="checkbox"/> Other: _____
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Docket # _____ Docket # _____ Docket # _____

MUNICIPALITY COPY

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SECTION G. Taxpayer's(s)' Opinion of Market Value

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

Town Parcel ID # 106-15 Appeal Year Market Value \$ 1,910,000

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

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

See Attached

SECTION H. Comparable Properties

List the properties you are relying upon to show overassessment of your property(ies).

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
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SECTION I. Certification by Party(ies)

By signing below, the person(s) appealing certifies (certify) and swear(s) under the penalties of RSA 641:3 (**check off to ensure compliance**):

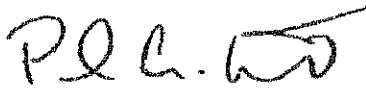
a written abatement application was timely filed with the municipality, and the application included the property(ies) appealed;

the municipality has responded to the abatement application, or July 1 has passed and the municipality has not provided a response to the abatement application; and

the appeal has a good faith basis and the facts stated are true to the best of my/our knowledge.

Date: August 26, 2024

Signature: _____



Print Name: Paul Krupinsky

Commercial Property Tax Management, LLC

Date: _____

Signature: _____

Print Name: _____

SECTION J. Certification and Appearance by Representative (If other than Party(ies) Appealing)

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

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

Date: August 26, 2024

P. Q. A. [Signature]

(Representative's Signature)

Paul Krupinsky Commercial Property Tax Management, LLC
(Print Name)

FILING INSTRUCTIONS

Mail the completed appeal document, along with a **nonrefundable** \$65.00 check, payable to:
"Treasurer, State of New Hampshire"

Board of Tax and Land Appeals
Governor Hugh J. Gallen State Office Park
107 Pleasant Street, Johnson Hall
Concord, NH 03301

Web Site: www.state.nh.us/btla

MAKE A COPY OF THIS DOCUMENT FOR YOUR OWN RECORDS

RECEIVED

SEP 03 2024

FILED HP

NH Board of Tax & Land Appeals

FOR BTLA USE ONLY

Municipality: Durham

Check #: 2951

Amount: 65.00

Alpha Phi International, Durham NH

Tax Year 2023

8 Strafford Avenue

Map 106 Lot 15

Stabilized Rental Income Pro Forma

Unit Type	Living Area per Bed	Number of Beds	Market Rent	Total Monthly	Total Annual
	181	52	\$775	\$40,300	\$362,700
Total:	9,427	52	\$775	\$40,300	\$362,700

Stabilized Income and Expense Pro Forma

				Income	% E.G.I.	\$/Bed
	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022			
POTENTIAL RENTAL INCOME	\$277,189	\$329,707	\$365,793	\$362,700	99.2%	\$6,975
LESS: Vac., Coll. Loss & Concessions (15%)	\$0	\$0	\$0	47,200	15.0%	\$908
EFFECTIVE RENTAL INCOME	\$277,189	\$329,707	\$365,793	\$315,500	100.0%	\$6,067
Other Income				0	0.0%	\$0
EFFECTIVE GROSS INCOME	\$277,189	\$329,707	\$365,793	\$315,500	100.0%	\$6,067
OPERATING EXPENSES						
Management Fee	\$0	\$0	\$0	\$18,900	6.0%	\$363
Administrative & General	\$8,883	\$7,500	\$8,927	7,800	2.5%	150
Utilities	\$43,661	\$35,595	\$37,283	36,400	11.5%	700
Repairs & Maintenance & Cleaning	\$54,502	\$62,764	\$84,685	62,400	19.8%	1,200
Replacement Reserves	\$0	\$0	\$0	3,900	1.2%	75
TOTAL OPERATING EXPENSES	\$107,046	\$105,859	\$130,895	\$129,400	41.0%	\$2,488
FIXED EXPENSES:						
Real Estate Taxes	\$67,960	\$68,305	\$68,781	\$0	0.0%	\$0
Insurance	\$6,359	\$6,575	\$7,022	7,800	2.5%	150
TOTAL FIXED EXPENSES	\$74,319	\$74,880	\$75,803	\$7,800	2.5%	\$150
TOTAL EXPENSES	\$181,365	\$180,740	\$206,698	\$137,200	43.5%	\$2,638
NET OPERATING INCOME	\$95,824	\$148,967	\$159,095	\$178,300	56.5%	\$3,429

Capitalization Process

DIRECT CAPITALIZATION	Overall Rate	Effective Tax Rate	Capitalization Rate	Value	Per Bed
Proforma N.O.I. Capitalized at	7.50%	1.52500%	9.325%	\$1,912,064	\$36,770
LESS: Deferred Maintenance				\$0	
PLUS: Excess Land				\$0	
Indicated Market Value				\$1,912,064	\$36,770
				INDICATED MARKET VALUE	\$36,731
				TY 2023 Assessment	\$49,315
				Equalized Value @ 94.2%	\$52,352

**TOWN OF DURHAM
STATE OF NEW HAMPSHIRE
AGENT AUTHORIZATION**

TAXPAYER: Alpha Phi International Fraternity

AGENT FIRM: Commercial Property Tax Management, LLC
788 Elm Street
Manchester, NH 03101
Telephone: 603-314-0136
Fax: 603-314-0138

SPECIFIC AGENTS: Commercial Property Tax Management, LLC & Consultants

PROPERTY/PARCEL(S): 8 Strafford Avenue
PARCEL ID: 106-15-0

On behalf of Taxpayer, Taxpayer authorizes Commercial Property Tax Management, LLC to sign and file applications for changed assessments, inspect all Assessor's records available to Taxpayer, negotiate and execute stipulations, settlements and similar agreements regarding changed assessments and procedural matters with the Assessor and Assessment Appeals Board, and represent Taxpayer at hearings before the Assessment Appeals Board. Agents shall provide Taxpayer with a copy of any application filed with the Assessment Appeals Board. Agents shall also be copied on all documents pertaining to the assessment, abatement, hearing notifications and findings of the above-referenced property. This agency is subject to the terms and conditions of the contract between Taxpayer and Agents and is for:

[Check applicable box]

The specific parcels and/or assessments referenced above.

All parcels and assessments of Taxpayer in the above-named jurisdiction.

TAXPAYER

Alpha Phi International Fraternity

By: Renee Zainer

DATED: January 2, 2024

Name: Renee Zainer

Title: Executive Director

Town of Durham, NH				
Property Tax Bill Calculation, TY 2022				
Owner	Alpha Phi International Fraternity			
PID	106-15			
Address	8 Strafford Avenue			
WHAT WAS TAXED				
Total Assessed Value	2,449,500	2,449,500		
Exemption (solar,)	-	-		
Value Tax Applied To:	2,449,500.00	2,449,500.00		
Credit (veterans,)	-	-		
Tax Bill#:	103583	106099		
PropTax Issue 1 st or 2 nd	1	2		
Due Date:	7/1/2022	12/19/2022		
Paid Date:	6/3/2022	12/7/2022		
Tax Rate Applied:				
Town	3.930	8.130		
County	1.395	2.820		
Local School	7.640	16.560		
State School	0.990	1.530		
Total Rate	13.955	29.040		
tax will be roughly	34,182.77	71,133.48		
Resulting in Taxes of:				
Town	9,627.00	19,914.00		
County	3,417.00	6,908.00		
Local School	18,714.00	40,564.00		
State School	2,425.00	3,748.00		
Tax Calculated	34,183.00	71,134.00		
Less Credit & 1st Bill				
is the Amount Billed:	34,183.00	36,951.00		
WHAT SHOULD HAVE BEEN TAXED				
Total Assessed Value	2,449,500	2,016,563		
Exemption (solar,)	-	-		
Value Tax Applied To:	2,449,500.00	2,016,563.00		
Credit (veterans,)	-	-		
Tax Bill#:	103583	106099		
PropTax Issue 1 st or 2 nd	1	2		
Due Date:	7/1/2022	12/19/2022		
Paid Date:	6/3/2022	12/7/2022		
Tax Rate Applied:				
Town	3.930	8.130		
County	1.395	2.820		
Local School	7.640	16.560		
State School	0.990	1.530		
Total Rate	13.955	29.040		
tax will be roughly	34,182.77	58,560.99		
Resulting in Taxes of:				
Town	9,627.00	16,395.00		
County	3,417.00	5,687.00		
Local School	18,714.00	33,394.00		
State School	2,425.00	3,085.00		
Tax Calculated	34,183.00	58,561.00		
Less Credit & 1st Bill				
is the Amount Billed:	34,183.00	24,378.00		
WHAT SHOULD BE ABATED				
Difference in Billed-SHB = Abate	-	12,573.00	12,573.00	= To Be Abated
RSA 76:17-a Rate of Interest Pybl	4.00%	4.00%		
Enter Date Town will Payback	2/14/2025	2/14/2025		
Number of Days of Interest =	987	800		
Interest Payable	-	1,102.29	1,102.29	= Interest Owed
Less Previously Abated Amount of				
Total To Be Abated	-	13,675.29	13,675.29	

Town of Durham, NH				
Property Tax Bill Calculation, TY 2023				
Owner	Gamma Mu Alumni Association			
PID	106-7			
Address	5 Strafford Avenue			
WHAT WAS TAXED				
Total Assessed Value	2,449,500	2,564,400		
Exemption (solar,)	-	-		
Value Tax Applied To:	2,449,500.00	2,564,400.00		
Credit (veterans,)	-	-		
Tax Bill#:	109672	111147		
PropTax Issue 1 st or 2 nd	1	2		
Due Date:	7/3/2023	12/18/2023		
Paid Date:	6/1/2023	12/7/2023		
Tax Rate Applied:				
Town	4.070	5.750		
County	1.410	1.760		
Local School	8.280	11.580		
State School	0.765	1.390		
Total Rate	14.525	20.480		
tax will be roughly	35,578.99	52,518.91		
Resulting in Taxes of:				
Town	9,969.00	14,745.00		
County	3,454.00	4,513.00		
Local School	20,282.00	29,696.00		
State School	1,874.00	3,565.00		
Tax Calculated	35,579.00	52,519.00		
Less Credit & 1st Bill				
is the Amount Billed:	35,579.00	16,940.00		
WHAT SHOULD HAVE BEEN TAXED				
Total Assessed Value	2,449,500	2,495,025		
Exemption (solar,)	-	-		
Value Tax Applied To:	2,449,500.00	2,495,025.00		
Credit (veterans,)	-	-		
Tax Bill#:	109672	111147		
PropTax Issue 1 st or 2 nd	1	2		
Due Date:	7/3/2023	12/18/2023		
Paid Date:	6/1/2023	12/7/2023		
Tax Rate Applied:				
Town	4.070	5.750		
County	1.410	1.760		
Local School	8.280	11.580		
State School	0.765	1.390		
Total Rate	14.525	20.480		
tax will be roughly	35,578.99	51,098.11		
Resulting in Taxes of:				
Town	9,969.00	14,346.00		
County	3,454.00	4,391.00		
Local School	20,282.00	28,892.00		
State School	1,874.00	3,468.00		
Tax Calculated	35,579.00	51,097.00		
Less Credit & 1st Bill				
is the Amount Billed:	35,579.00	15,518.00		
WHAT SHOULD BE ABATED				
Difference in Billed-SHB = Abate	-	1,422.00	1,422.00	= To Be Abated
RSA 76:17-a Rate of Interest Pybl	4.00%	4.00%		
Enter Date Town will Payback	2/14/2025	2/14/2025		
Number of Days of Interest =	624	435		
Interest Payable	-	67.79	67.79	= Interest Owed
Less Previously Abated Amount of				
Total To Be Abated	-	1,489.79	1,489.79	

Town of Durham, NH				
Property Tax Bill Calculation, TY 2024				
Owner	Alpha Phi International Fraternity			
PID	106-15			
Address	8 Strafford Avenue			
WHAT WAS TAXED				
Total Assessed Value	2,564,400	2,564,400		
Exemption (solar,)	-	-		
Value Tax Applied To:	2,564,400.00	2,564,400.00		
Credit (veterans,)	-	-		
Tax Bill#:	113608	117196		
PropTax Issue 1 st or 2 nd	1	2		
Due Date:	7/3/2024	12/16/2024		
Paid Date:	6/5/2024	12/5/2024		
Tax Rate Applied:				
Town	2.875	5.750		
County	0.880	1.850		
Local School	5.790	11.520		
State School	0.695	1.210		
Total Rate	10.240	20.330		
tax will be roughly	26,259.46	52,134.25		
Resulting in Taxes of:				
Town	7,373.00	14,745.00		
County	2,257.00	4,744.00		
Local School	14,848.00	29,542.00		
State School	1,782.00	3,103.00		
Tax Calculated	26,260.00	52,134.00		
Less Credit & 1st Bill				
is the Amount Billed:	26,260.00	25,874.00		
WHAT SHOULD HAVE BEEN TAXED				
Total Assessed Value	2,564,400	2,495,025		
Exemption (solar,)	-	-		
Value Tax Applied To:	2,564,400.00	2,495,025.00		
Credit (veterans,)	-	-		
Tax Bill#:	113608	117196		
PropTax Issue 1 st or 2 nd	1	2		
Due Date:	7/3/2024	12/16/2024		
Paid Date:	6/5/2024	12/5/2024		
Tax Rate Applied:				
Town	2.875	5.750		
County	0.880	1.850		
Local School	5.790	11.520		
State School	0.695	1.210		
Total Rate	10.240	20.330		
tax will be roughly	26,259.46	50,723.86		
Resulting in Taxes of:				
Town	7,373.00	14,346.00		
County	2,257.00	4,616.00		
Local School	14,848.00	28,743.00		
State School	1,782.00	3,019.00		
Tax Calculated	26,260.00	50,724.00		
Less Credit & 1st Bill				
is the Amount Billed:	26,260.00	24,464.00		
WHAT SHOULD BE ABATED				
Difference in Billed-SHB = Abate	-	1,410.00	1,410.00	= To Be Abated
RSA 76:17-a Rate of Interest Pybl	4.00%	4.00%		
Enter Date Town will Payback	2/14/2025	2/14/2025		
Number of Days of Interest =	254	71		
Interest Payable	-	10.97	10.97	= Interest Owed
Less Previously Abated Amount of				
Total To Be Abated	-	1,420.97	1,420.97	



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

BTLA SETTLEMENT AGREEMENT

DATE: February 3, 2025

TOWN OF: Durham

TO: Town Council

FROM: Darcy Freer, CNHA

OWNER: Alpha Gamma Rho
C/O John Morris
318 Hall Road
Barrington, NH 03825

REPRESENTATIVE: Commercial Property Tax Management, LLC
788 Elm Street
Manchester, NH 03101

PROPERTY LOCATION: 6 Strafford Avenue, Durham, NH 03824

PID: 106-16

PROPERTY TAX YEAR(S) APPEALED: 2022, 2023, & 2024

APPLICATION FILING DATE W/MUNICIPALITY: Prior to March 1st

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

ASSESSMENT APPEALED: \$850,900 (2022), \$1,366,400 (2023 & 2024)

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.**



Alpha Gamma Rho, 6 Strafford Avenue, Durham, NH

REASON FOR APPEAL: The taxpayer has appealed their assessment of \$850,900 for tax year 2022 and \$1,366,400 for tax years 2023 & 2024. Due to previous litigation, the appeals for TY 2022 & 2023 were denied at the local level and subsequently appealed to the NH Board of Tax and Land Appeals (Docket #'s 30857-22PT & 31226-23PT). Tax year 2024 is pending abatement/appeal based upon Town Council's decision.

The taxpayer, through their representative, has applied for the abatements/appeals of property taxes because "the property's assessment is not based on the property's fair market value and is excessive and disproportional". The taxpayer's representative has provided a real estate appraisal report prepared by Wesley G. Reeks, MAI to support their opinion of value.

ASSESSOR'S COMMENTS: Alpha Gamma Rho, through their representative Commercial Property Tax Management, LLC (CPTM) has appealed their assessment for tax years 2022, 2023 and 2024 (pending).

Briefly, the subject property is a fraternity that has a maximum capacity to house 28 students, constructed circa 1973, and is set-up dormitory style with a shared kitchen and shared bathrooms. Historically, this property has a significant background regarding abatements and appeals to the Town of Durham. In the past 15 years, the taxpayer has challenged their assessment at the local level and to the State Board of Tax and Land Appeals (BTLA) for 8 of those years. Most recently, the taxpayer, through their representative CPTM, had appealed their assessment for tax years 2018, 2019, and 2020, all of which were denied at the local level. Consequently, CPTM appealed the Town's denial of the abatement request to the BTLA. The case was heard, appraisals were presented from both parties, the taxpayer utilized an appraisal prepared by Wesley G. Reeks, MAI and the Town utilized an appraisal prepared by Stephen G. Traub, ASA. Upon hearing the case the Board ruled fully in favor of Mr. Reeks appraisal and ordered an abatement be granted plus interest for all tax years appealed. This resulted in a significant loss for the Town.

Currently, for tax years 2022, 2023, and 2024, the taxpayer, to substantiate their opinion of market value, has presented the Town with an appraisal prepared again by Mr. Reeks with an effective date of value of April 1, 2022. Mr. Reeks opinion of market value is \$1,040,000. Subsequently, the Town consulted with Barry J. Cunningham, PhD, ASA, MAI, AI-GRS of Valuation Research Counseling, to review the facts of the case and the appraisal. Following his review, Mr. Cunningham was of the opinion that there were areas of Mr. Reeks appraisal that could be argued and that his overall opinion of value would be higher than Mr. Reeks. However, his final opinion of market value might not reach that of the equalized assessed value.

The following are the assessed values for each tax year and the corresponding equalized value:

Tax Year 2022: Assessed Value- \$850,900; Equalized at 61.5%- \$1,383,577

Tax Year 2023: Assessed Value- \$1,366,400; Equalized at 94.2%- \$1,450,531

Tax Year 2024: Assessed Value- \$1,366,400; Equalized at 94.2%- \$1,450,531 (Estimated based on 2024's Equalization Ratio)

RECOMMENDATION: Based on the information presented, including past litigation, and the professional opinion of Mr. Cunningham, I recommend reducing the assessments as follows, from \$850,900 to \$745,250 for tax year 2022, and from \$1,366,400 to \$1,173,040 for tax years 2023 and 2024 and granting the abatement requests for the assessed value difference of \$105,650 for tax year 2022 and \$193,360 for tax years 2023 and 2024 to settle these appeals. This calculates to an abatement of **\$11,459.17** including interest. This settlement represents a middle ground between the equalized assessment and the taxpayer's opinion of market value.

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

RECEIVED
Town of Durham

MAR 01 2023

Planning, Zoning
and Assessing

FOR MUNICIPALITY USE ONLY:

Town File No.: _____

Taxpayer Name: _____

Tax Year Appealed 2022

RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

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

Name(s): Alpha Gamma Rho

Mailing Address: 318 Hall Road, Barrington, NH 03825

Telephone Nos.: (Home) N/A (Cell) _____ (Work) 603.868.9859 (Email) _____

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

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

Name(s): Commercial Property Tax Management, LLC

Mailing Address: 788 Elm Street, Manchester, NH 03101

Telephone Nos.: (Home) _____ (Cell) _____ (Work) 603.314.0133 (Email) _____

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

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

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
02-8-12	6 Stafford Avenue, Durham	Multifamily	\$850,900

SECTION D. Other Property(ies)

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

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

SECTION E. Reasons for Abatement Application

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

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

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

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

(Attach additional sheets if needed.)

Please note that the information we have supplied in support of the abatement request is illustrative of the fact that the property's assessment is not based on the property's fair market value and is excessive and disproportional. The Taxpayer reserves the right to present additional information in support of the abatement request, including an appraisal, considering and analyzing all pertinent approaches to value. The Taxpayer notes that the New Hampshire Supreme Court has held that the tax abatement system is to be construed liberally to advance remedial justice and to be free from technical and formal obstructions. See GGP Steeplegate, Inc. v Concord, 150 N.H.683, 845 A.2d 581(2004); Arlington Mills v Salem, 83 N.H.148, 140 A.163(1937)

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

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

Town Parcel ID# 02-8-12 Appeal Year Market Value \$950,000

Town Parcel ID# _____ Appeal Year Market Value _____

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

See Attached

SECTION G. Sales, Rental and/or Assessment Comparisons

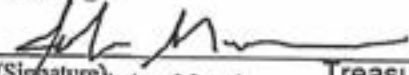
List the properties you are relying upon to show overassessment of your property(ies). If you are appealing an income producing property, list the comparable rental properties and their rents. (Attach additional sheets if needed.)

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

SECTION H. Certification by Party(ies) Applying

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

Date: 2/24/2023


(Signature) John Morris Treasurer
(Print Name and Title)

Date: _____

(Signature)
(Print Name and Title)

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

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

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

Date: 1/2/2023



(Representative's Signature)
Brandon Potter Commercial Property Tax Management, LLC

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

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

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

Remarks:

Date: _____

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

**Alpha Gamma Rho, Durham NH
Tax Year 2022
6 Stafford Avenue
Map 2 Lot 8- 12**

Stabilized Rental Income Pro Forma

Unit Type	Living Area	Number of Beds	Market Rent	Total Monthly	Total Annual
2 Beds	294	28	\$675	\$18,900	\$226,800
Totals (Avg.):	5,296	28	\$675	\$18,900	\$226,800

Stabilized Income and Expense Pro Forma

				Income	% E.G.I.	\$/Bed
	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022			
POTENTIAL RENTAL INCOME	\$89,005	\$117,727	\$174,410	\$226,800	130.0%	\$8,100
LESS: Vac., Coll. Loss & Concessions (15%)	\$0	\$0	\$0	34,000	17.6%	\$1,214
EFFECTIVE RENTAL INCOME	\$89,005	\$117,727	\$174,410	\$192,800	100.0%	\$6,886
Other Income				0	0.0%	\$0
EFFECTIVE GROSS INCOME	\$89,005	\$117,727	\$174,410	\$192,800	100.0%	\$6,886
OPERATING EXPENSES						
Management Fee	\$0	\$0	\$0	\$11,600	6.0%	\$414
Administrative & General	\$6,692	\$6,729	\$15,037	8,400	4.4%	300
Utilities	\$28,250	\$31,772	\$31,289	30,800	16.0%	1,100
Repairs & Maintenance	\$11,831	\$32,512	\$26,343	25,900	13.4%	925
Replacement Reserves	\$0	\$0	\$0	2,100	1.1%	75
TOTAL OPERATING EXPENSES	\$46,773	\$71,013	\$72,670	\$78,800	40.9%	\$2,814
FIXED EXPENSES:						
Real Estate Taxes	\$60,815	\$32,811	-\$9,159	\$0	0.0%	\$0
Insurance	\$16,628	\$12,053	\$13,012	13,300	6.9%	475
TOTAL FIXED EXPENSES	\$16,628	\$12,053	\$13,012	\$13,300	6.9%	\$475
TOTAL EXPENSES	\$63,402	\$83,066	\$85,682	\$92,100	47.8%	\$3,289
NET OPERATING INCOME	\$25,603	\$34,661	\$88,728	\$100,700	52.2%	\$3,596

Capitalization Process

DIRECT CAPITALIZATION	Overall Rate	Effective Tax Rate	Capitalization Rate	Value	Per Bed	
Proforma N.O.I. Capitalized at	8.50%	2.11680%	10.617%	\$948,497	\$33,875	
LESS: Deferred Maintenance				\$0		
PLUS: Excess Land				\$0		
Indicated Market Value				\$948,497	\$33,875	
				INDICATED MARKET VALUE	\$950,000	\$33,929
				TY 2022 Assessment	\$850,900	\$30,389
				Equalized Value @ 72.5%	\$1,173,655	\$41,916

**TOWN OF DURHAM
STATE OF NEW HAMPSHIRE
AGENT AUTHORIZATION**

TAXPAYER: Alpha Gamma Rho

AGENT FIRM: Commercial Property Tax Management, LLC
788 Elm Street
Manchester, NH 03101
Telephone: 603-314-0135
Fax: 603-314-0138

SPECIFIC AGENTS: Commercial Property Tax Management, LLC & Consultants

PROPERTY/PARCEL(S): 6 Strafford Avenue
PARCEL ID: 02-6-12

On behalf of Taxpayer, Taxpayer authorizes Commercial Property Tax Management, LLC to sign and file applications for changed assessments, inspect all Assessor's records available to Taxpayer, negotiate and execute stipulations, settlements and similar agreements regarding changed assessments and procedural matters with the Assessor and Assessment Appeals Board, and represent Taxpayer at hearings before the Assessment Appeals Board. Agents shall provide Taxpayer with a copy of any application filed with the Assessment Appeals Board. Agents shall also be copied on all documents pertaining to the assessment, abatement, hearing notifications and findings of the above-referenced property. This agency is subject to the terms and conditions of the contract between Taxpayer and Agents and is for:

[Check applicable box]

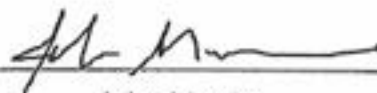
The specific parcels and/or assessments referenced above.

All parcels and assessments of Taxpayer in the above-named jurisdiction.

TAXPAYER:

Alpha Gamma Rho

DATED: January 2, 2023

By: 
Name: John Morris
Title: Treasurer

106-16

FOR MUNICIPALITY USE ONLY:

Town File No.: _____

Taxpayer Name: _____

Tax Year Appealed 2023

TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

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

Name(s): Alpha Gamma Rho

Mailing Address: 318 Hall Road, Barrington, NH 03825

Telephone Nos.: (Home) N/A (Cell) _____ (Work) 603.868.9859 (Email) _____

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

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

Name(s): Commercial Property Tax Management, LLC

Mailing Address: 788 Elm Street, Manchester, NH 03101

Telephone Nos.: (Home) _____ (Cell) _____ (Work) 603.314.0135 (Email) _____

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

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

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
106-16	6 Strafford Avenue, Durham	Multifamily	\$1,366,400

SECTION D. Other Property(ies)

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

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

SECTION E. Reasons for Abatement Application

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

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

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

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

(Attach additional sheets if needed.)

Please note that the information we have supplied in support of the abatement request is illustrative of the fact that the property's assessment is not based on the property's fair market value and is excessive and disproportional. The Taxpayer reserves the right to present additional information in support of the abatement request, including an appraisal, considering and analyzing all pertinent approaches to value. The Taxpayer notes that the New Hampshire Supreme Court has held that the tax abatement system is to be construed liberally to advance remedial justice and to be free from technical and formal obstructions. See, GGP Steeplegate, Inc. v Concord, 150 N.H.683, 845 A.2d 581(2004); Arlington Mills v Salem, 83 N.H.148, 140 A.163(1937)

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

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

Town Parcel ID# 106-16 Appeal Year Market Value \$970,000

Town Parcel ID# _____ Appeal Year Market Value _____

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

See attached

SECTION G. Sales, Rental and/or Assessment Comparisons

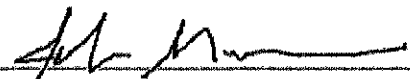
List the properties you are relying upon to show overassessment of your property(ies). If you are appealing an income producing property, list the comparable rental properties and their rents. (Attach additional sheets if needed.)

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

SECTION H. Certification by Party(ies) Applying

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

Date: 2/29/2024



(Signature)

John Morris Treasurer
(Print Name) (Title)

(Signature)

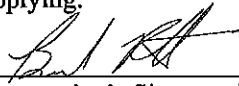
(Print Name) (Title)

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

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

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

Date: 2/1/2023



(Representative's Signature)

Brandon Potter

(Print Name)

Commercial Property Tax Management LLC

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

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

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

Remarks:

Date: _____

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

Alpha Gamma Rho, Durham NH
Tax Year 2023
6 Strafford Avenue
Map 106 Lot 16

Stabilized Rental Income Pro Forma

Unit Type	Living Area	Number of Beds	Market Rent	Total Monthly	Total Annual
2 Beds	189	28	\$850	\$23,800	\$214,200
Totals (Avg.):	5,296	28	\$850	\$23,800	\$214,200

Stabilized Income and Expense Pro Forma

				Income	% E.G.I.	\$/Bed
	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022			
POTENTIAL RENTAL INCOME	\$89,005	\$117,727	\$174,410	\$214,200	122.8%	\$7,650
LESS: Vac., Coll. Loss & Concessions (15%)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>32,100</u>	<u>17.8%</u>	<u>\$1,146</u>
EFFECTIVE RENTAL INCOME	\$89,005	\$117,727	\$174,410	\$182,100	100.0%	\$6,504
Other Income				<u>0</u>	<u>0.0%</u>	<u>\$0</u>
EFFECTIVE GROSS INCOME	\$89,005	\$117,727	\$174,410	\$182,100	100.0%	\$6,504
OPERATING EXPENSES						
Management Fee	\$0	\$0	\$0	\$10,900	6.0%	\$389
Administrative & General	\$6,692	\$6,729	\$15,037	8,400	4.6%	300
Utilities	\$28,250	\$31,772	\$31,289	30,800	16.9%	1,100
Repairs & Maintenance	\$11,831	\$32,512	\$26,343	25,900	14.2%	925
Replacement Reserves	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>2,100</u>	<u>1.2%</u>	<u>75</u>
TOTAL OPERATING EXPENSES	\$46,773	\$71,013	\$72,670	\$78,100	42.9%	\$2,789
FIXED EXPENSES:						
Real Estate Taxes	\$60,815	\$32,811	-\$9,159	\$0	0.0%	\$0
Insurance	<u>\$16,628</u>	<u>\$12,053</u>	<u>\$13,012</u>	<u>13,300</u>	<u>7.3%</u>	<u>475</u>
TOTAL FIXED EXPENSES	\$16,628	\$12,053	\$13,012	\$13,300	7.3%	\$475
TOTAL EXPENSES	\$63,402	\$83,066	\$85,682	\$91,400	50.2%	\$3,264
NET OPERATING INCOME	\$25,603	\$34,661	\$88,728	\$90,700	49.8%	\$3,239

Capitalization Process

DIRECT CAPITALIZATION	Overall Rate	Effective Tax Rate	Capitalization Rate	Value	Per Bed
Proforma N.O.I. Capitalized at	7.50%	1.82500%	9.325%	\$972,654	\$34,738
LESS: Deferred Maintenance				\$0	
PLUS: Excess Land				<u>\$0</u>	
Indicated Market Value				\$972,654	\$34,738
				INDICATED MARKET VALUE	\$970,000
				TY 2023 Assessment	\$1,366,400
				Equalized Value @ 100%	\$1,366,400
					\$48,800

**TOWN OF DURHAM
STATE OF NEW HAMPSHIRE
AGENT AUTHORIZATION**

TAXPAYER: Alpha Gamma Rho

AGENT FIRM: Commercial Property Tax Management, LLC
788 Elm Street
Manchester, NH 03101
Telephone: 603-314-0135
Fax: 603-314-0138

SPECIFIC AGENTS: Commercial Property Tax Management, LLC & Consultants

PROPERTY/PARCEL(S): 6 Strafford Avenue
PARCEL ID: 106-16

On behalf of Taxpayer, Taxpayer authorizes **Commercial Property Tax Management, LLC** to sign and file applications for changed assessments, inspect all Assessor's records available to Taxpayer, negotiate and execute stipulations, settlements and similar agreements regarding changed assessments and procedural matters with the Assessor and Assessment Appeals Board, and represent Taxpayer at hearings before the Assessment Appeals Board. Agents shall provide Taxpayer with a copy of any application filed with the Assessment Appeals Board. Agents shall also be copied on all documents pertaining to the assessment, abatement, hearing notifications and findings of the above-referenced property. This agency is subject to the terms and conditions of the contract between Taxpayer and Agents and is for:

[Check applicable box]

The specific parcels and/or assessments referenced above.

All parcels and assessments of Taxpayer in the above-named jurisdiction.

TAXPAYER:

Alpha Gamma Rho

By: 

DATED: January 2, 2024

Name: John Morris

Title: Treasurer

State of New Hampshire

Board of Tax and Land Appeals

RECEIVED
Town of Durham

SEP 14 2023

Planning, Zoning
and Assessing

Governor Hugh J. Gallen
State Office Park
Johnson Hall
107 Pleasant Street
Concord, New Hampshire
03301-3834

Michele E. LeBrun, Chair
Albert F. Shamash, Esq., Member
Theresa M. Walker, Member

Anne M. Stelmach, Clerk



September 11, 2023

To: Assessing Office - Mr. James Rice
8 Newmarket Road
Durham, NH 03824

Re: Alpha Gamma Rho v. Town of Durham
Docket No.: 30857-22PT

Enclosed is an appeal for Tax Year 2022 filed pursuant to RSA 76:16-a.

Complete and return this form and all requested documents to the BTLA within 30 days:

(1) If a Tax Year 2022 Abatement Application was "Filed" (Tax 102.26) by the Taxpayer, what was the post-marked or hand-delivered date (*not the date received*)? March 1, 2023
Attach a copy of the entire Abatement Application and Town response (without attachments).

(2) If yes, list the property(ies) Filed for in the application. (Include each street address and tax map/lot number and attach additional sheets, if necessary.)

Map/Lot 106-16 Street 6 STAFFORD AVE.
Map/Lot _____ Street _____
Map/Lot _____ Street _____

(3) List all property owned by the same Taxpayer, whether or not appealed, and **attach a copy of each assessment-record card**, indicating any lots in current use. _____

Map/Lot N/A Land \$ _____ Bldg. \$ _____ Total \$ _____
Map/Lot _____ Land \$ _____ Bldg. \$ _____ Total \$ _____
Map/Lot _____ Land \$ _____ Bldg. \$ _____ Total \$ _____

(4) Will this appeal be defended by someone contracted by the municipality? If yes, by whom? NO

Note: This information shall constitute an Appearance under Tax 201.08.

Contracted Assessing Firm Name: _____

Address and Phone Number: _____

I certify a copy of this checklist and all attachments were mailed this date to the Taxpayer or Representative.

Date: 9/14/23

Signature: James Rice, CNHA

Note: Unless a timely filing issue is raised by the Municipality or the board, the appeal will proceed to mediation.

Telephone: 603-271-2578

TDD Access: Relay NH 1-800-735-2964

Visit our website at: www.nh.gov/btla

MUNICIPALITY COPY

TAXPAYER'S RSA 76:16-a PROPERTY TAX APPEAL TO BOARD OF TAX AND LAND APPEALS

TAX YEAR APPEALED: 2022

MUNICIPALITY: Durham

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

Name(s): Alpha Gamma Rho

Mailing Address(es): 318 Hall Road, Barrington, NH 03825

Telephone No.(s): (Home) _____ (Cell) _____ (Work) 603.868.9850 Email _____

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

Name(s): Commercial Property Tax Management, LLC

Mailing Address: 788 Elm Street, Manchester, NH 03101

Telephone No.(s): (Home) _____ (Cell) _____ (Work) 603.314.0135 (Email) _____

SECTION C. Property(ies) Appealed

List the tax map and lot number, the actual street address of each property appealed, a brief description and the assessment. (Attach additional sheets if needed.)

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
<u>02-8-12</u>	<u>6 Stafford Avenue, Durham</u>	<u>Multifamily</u>	<u>\$850,900</u>

Check the applicable box:

<input type="checkbox"/> Single family	<input type="checkbox"/> Commercial/Industrial	
<input type="checkbox"/> Residential Condominium	<input type="checkbox"/> Residential Multi Unit	<input type="checkbox"/> Vacant, Unimproved land
<input type="checkbox"/> Manufactured Home	<input type="checkbox"/> Manufactured Housing Park	<input type="checkbox"/> Other: _____

SECTION D. Pending Appeals

List any pending and/or prior appeals on file with this board. Attach additional sheets if needed.

Docket # _____ Docket # _____ Docket # _____

SECTION E. Other Property(ies) Owned by the Taxpayer(s) which is (are) NOT Being Appealed

List other property(ies) owned in the same name(s) in the municipality that is (are) not being appealed. (Attach additional sheets if needed.)

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

SECTION F. Reasons for Appeal

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

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

Note: If you also intend to rely upon an appraisal as the grounds of your appeal, you shall so state in Section F, and if currently available, provide it with the appeal.

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

Your appeal will be limited to the grounds you list here. Tax 203.03(g). (Attach additional sheets if needed.)

Please note that the information we have supplied in support of the abatement request is illustrative of the fact that the property's assessment is not based on the property's fair market value and is excessive and disproportional. The Taxpayer has provided this information in good faith as some indication of the market data supporting its abatement, recognizing that there may be additional supportive market information that it has not been able to locate and evaluate. The Taxpayer reserves the right to present additional information in support of the abatement request, including an appraisal, considering and analyzing all pertinent approaches to value. The Taxpayer notes that the New Hampshire Supreme Court has held that the tax abatement system is to be construed liberally to advance remedial justice and to be free from technical and formal obstructions. See, GGP Steeplegate, Inc. v Concord, 150 N.H.683, 845 A.2d 581(2004); Arlington Mills v Salem, 83 N.H.148, 140 A.163(1937) The Taxpayer respectfully requests the opportunity to meet with the Municipality to discuss its concerns about its abatement and present information supporting its request.

SECTION G. Taxpayer's(s)' Opinion of Market Value

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

Town Parcel ID # 02-8-12 Appeal Year Market Value \$ 940,000

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

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

See Attached

SECTION H. Comparable Properties


List the properties you are relying upon to show overassessment of your property(ies).

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

SECTION I. Certification by Party(ies)

By signing below, the person(s) appealing certifies (certify) and swear(s) under the penalties of RSA 641:3 (**check off to ensure compliance**):

- a written abatement application was timely filed with the municipality, and the application included the property(ies) appealed;
- the municipality has responded to the abatement application, or July 1 has passed and the municipality has not provided a response to the abatement application; and
- the appeal has a good faith basis and the facts stated are true to the best of my/our knowledge.

Date: August 1, 2023 Signature: 
Print Name: Brandon Potter
Commercial Property Tax Management, LLC
Date: _____ Signature: _____
Print Name: _____

SECTION J. Certification and Appearance by Representative (If other than Party(ies) Appealing)

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

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

Date: August 1, 2023



(Representative's Signature)

Brandon Potter Commercial Property Tax Management, LLC
(Print Name)

FILING INSTRUCTIONS

Mail the completed appeal document, along with a **nonrefundable** \$65.00 check, payable to: "Treasurer, State of New Hampshire"

Board of Tax and Land Appeals
Governor Hugh J. Gallen State Office Park
107 Pleasant Street, Johnson Hall
Concord, NH 03301

Web Site: www.state.nh.us/btla

MAKE A COPY OF THIS DOCUMENT FOR YOUR OWN RECORDS

RECEIVED

AUG 30 2023

FILED HD

NH Board of Tax & Land Appeals

FOR BTLA USE ONLY

Municipality: Durham

Check #: 2524

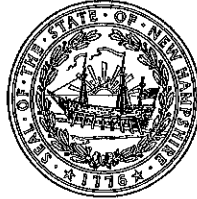
Amount: \$65

State of New Hampshire

Board of Tax and Land Appeals

Michele E. LeBrun, Chair
Theresa M. Walker, Member
Eric J. Wind, Esq., Member

Anne M. Stelmach, Clerk



Governor Hugh J. Gallen
State Office Park
Johnson Hall
107 Pleasant Street
Concord, New Hampshire
03301-3834

September 11, 2024

To: Assessing Office - Mr. James Rice
8 Newmarket Road
Durham, NH 03824

Re: Alpha Gamma Rho v. Town of Durham
Docket No.: 31226-23PT

Enclosed is an appeal for Tax Year 2023 filed pursuant to RSA 76:16-a.

Complete and return this form and all requested documents to the BTLA within 30 days:

(1) If a Tax Year 2023 Abatement Application was "Filed" (Tax 102.26) by the Taxpayer, what was the post-marked or hand-delivered date (*not the date received*)? March 1, 2024
Attach a copy of the entire Abatement Application and Town response (without attachments).

(2) If yes, list the property(ies) Filed for in the application. (Include each street address and tax map/lot number and attach additional sheets, if necessary.)

Map/Lot 106-16 Street 6 Stafford Ave.
Map/Lot _____ Street _____
Map/Lot _____ Street _____

(3) List all property owned by the same Taxpayer, whether or not appealed, and **attach a copy of each assessment-record card, indicating any lots in current use.**

Map/Lot 106-16 Land \$ 959,700 Bldg. \$ 406,700 Total \$ 1,366,400
Map/Lot _____ Land \$ _____ Bldg. \$ _____ Total \$ _____
Map/Lot _____ Land \$ _____ Bldg. \$ _____ Total \$ _____

(4) Will this appeal be defended by someone contracted by the municipality? If yes, by whom?

Note: *This information shall constitute an Appearance under Tax 201.08.*

Contracted Assessing Firm Name: _____
Address and Phone Number: _____

I certify a copy of this checklist and all attachments were mailed this date to the Taxpayer or Representative.

Date: 9/23/24

Signature: Karen Edwards

Note: Unless a timely filing issue is raised by the Municipality or the board, the appeal will proceed to mediation.

31226

TAXPAYER'S RSA 76:16-a PROPERTY TAX APPEAL TO BOARD OF TAX AND LAND APPEALS

TAX YEAR APPEALED: 2023
MUNICIPALITY: Durham

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

Name(s): Alpha Gamma Rho
Mailing Address(es): 318 Hall Road, Barrington, NH 03825
Telephone No.(s): (Home) _____ (Cell) _____ (Work) 603.868.9859 Email _____

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

Name(s): Commercial Property Tax Management, LLC
Mailing Address: 788 Elm Street, Manchester, NH 03101
Telephone No.(s): (Home) _____ (Cell) _____ (Work) 603.314.0135 (Email) _____

SECTION C. Property(ies) Appealed

List the tax map and lot number, the actual street address of each property appealed, a brief description and the assessment. (Attach additional sheets if needed.)

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
106-16	6 Stratford Avenue, Durham	Multifamily	\$1,366,400

Check the applicable box:

<input type="checkbox"/> Single family	<input type="checkbox"/> Commercial/Industrial
<input type="checkbox"/> Residential Condominium	<input type="checkbox"/> Residential Multi Unit
<input type="checkbox"/> Residential Multi Unit	<input type="checkbox"/> Vacant, Unimproved land
<input type="checkbox"/> Manufactured Home	<input type="checkbox"/> Manufactured Housing Park
	<input type="checkbox"/> Other: _____

SECTION D. Pending Appeals

List any pending and/or prior appeals on file with this board. Attach additional sheets if needed.

Docket # _____ Docket # _____ Docket # _____

MUNICIPALITY COPY

SECTION E. Other Property(ies) Owned by the Taxpayer(s) which is (are) NOT Being Appealed

List other property(ies) owned in the same name(s) in the municipality that is (are) not being appealed. (Attach additional sheets if needed.)

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

SECTION F. Reasons for Appeal

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

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

Note: If you also intend to rely upon an appraisal as the grounds of your appeal, you shall so state in Section F, and if currently available, provide it with the appeal.

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

Your appeal will be limited to the grounds you list here. Tax 203.03(g). (Attach additional sheets if needed.)

Please note that the information we have supplied in support of the abatement request is illustrative of the fact that the property's assessment is not based on the property's fair market value and is excessive and disproportional. The Taxpayer has provided this information in good faith as some indication of the market data supporting its abatement, recognizing that there may be additional supportive market information that it has not been able to locate and evaluate. The Taxpayer reserves the right to present additional information in support of the abatement request, including an appraisal, considering and analyzing all pertinent approaches to value. The Taxpayer notes that the New Hampshire Supreme Court has held that the tax abatement system is to be construed liberally to advance remedial justice and to be free from technical and formal obstructions. See, GGP Steeplegate, Inc. v Concord, 150 N.H.683, 845 A.2d 581(2004); Arlington Mills v Salem, 83 N.H.148, 140 A.163(1937) The Taxpayer respectfully requests the opportunity to meet with the Municipality to discuss its concerns about its abatement and present information supporting its request.

SECTION G. Taxpayer's(s)' Opinion of Market Value

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

Town Parcel ID # 106-16 Appeal Year Market Value \$ 970,000

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

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

See Attached

SECTION H. Comparable Properties

List the properties you are relying upon to show overassessment of your property(ies).

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

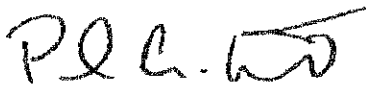
SECTION I. Certification by Party(ies)

By signing below, the person(s) appealing certifies (certify) and swear(s) under the penalties of RSA 641:3 (**check off to ensure compliance**):

- a written abatement application was timely filed with the municipality, and the application included the property(ies) appealed;
- the municipality has responded to the abatement application, or July 1 has passed and the municipality has not provided a response to the abatement application; and
- the appeal has a good faith basis and the facts stated are true to the best of my/our knowledge.

Date: August 26, 2024

Signature: _____



Print Name: Paul Krupinsky

Commercial Property Tax Management, LLC

Date: _____

Signature: _____

Print Name: _____

SECTION J. Certification and Appearance by Representative (If other than Party(ies) Appealing)

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

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

Date: August 26, 2024

Paul Krupinsky

(Representative's Signature)

Paul Krupinsky Commercial Property Tax Management, LLC
(Print Name)

FILING INSTRUCTIONS

Mail the completed appeal document, along with a **nonrefundable** \$65.00 check, payable to:
"Treasurer, State of New Hampshire"

Board of Tax and Land Appeals
Governor Hugh J. Gallen State Office Park
107 Pleasant Street, Johnson Hall
Concord, NH 03301

Web Site: www.state.nh.us/btla

MAKE A COPY OF THIS DOCUMENT FOR YOUR OWN RECORDS

RECEIVED

SEP 03 2024

FILED HKD

NH Board of Tax & Land Appeals

FOR BTLA USE ONLY

Municipality: Durham

Check #: 2851

Amount: 65.00

Alpha Gamma Rho, Durham NH
Tax Year 2023
 6 Stráfford Avenue
 Map 106 Lot 16

Stabilized Rental Income Pro Forma

Unit Type	Living Area	Number of Beds	Market Rent	Total Monthly	Total Annual
2 Beds	189	28	\$850	\$23,800	\$214,200
Totals (Avg.):	5,296	28	\$850	\$23,800	\$214,200

Stabilized Income and Expense Pro Forma

				Income	% E.G.I.	\$/Bed
	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022			
POTENTIAL RENTAL INCOME	\$89,005	\$117,727	\$174,410	\$214,200	122.8%	\$7,650
LESS: Vac., Coll. Loss & Concessions (15%)	\$0	\$0	\$0	<u>32,100</u>	<u>17.6%</u>	<u>\$1,146</u>
EFFECTIVE RENTAL INCOME	\$89,005	\$117,727	\$174,410	\$182,100	100.0%	\$6,504
Other Income				<u>0</u>	<u>0.0%</u>	<u>\$0</u>
EFFECTIVE GROSS INCOME	\$89,005	\$117,727	\$174,410	\$182,100	100.0%	\$6,504
OPERATING EXPENSES						
Management Fee	\$0	\$0	\$0	\$10,900	6.0%	\$389
Administrative & General	\$6,692	\$6,729	\$15,037	8,400	4.6%	300
Utilities	\$28,250	\$31,772	\$31,289	30,800	16.9%	1,100
Repairs & Maintenance	\$11,831	\$32,512	\$26,343	25,900	14.2%	925
Replacement Reserves	\$0	\$0	\$0	<u>2,100</u>	<u>1.2%</u>	<u>75</u>
TOTAL OPERATING EXPENSES	\$46,773	\$71,013	\$72,670	\$78,100	42.9%	\$2,789
FIXED EXPENSES:						
Real Estate Taxes	\$60,815	\$32,811	-\$9,159	\$0	0.0%	\$0
Insurance	<u>\$16,628</u>	<u>\$12,053</u>	<u>\$13,012</u>	<u>13,300</u>	<u>7.3%</u>	<u>475</u>
TOTAL FIXED EXPENSES	\$16,628	\$12,053	\$13,012	\$13,300	7.3%	\$475
TOTAL EXPENSES	\$63,402	\$83,066	\$85,682	\$91,400	50.2%	\$3,264
NET OPERATING INCOME	\$25,603	\$34,661	\$88,728	\$90,700	49.8%	\$3,239

Capitalization Process

DIRECT CAPITALIZATION	Overall Rate	Effective Tax Rate	Capitalization Rate	Value	Per Bed	
Proforma N.O.I. Capitalized at	7.50%	1.82500%	9.325%	\$972,654	\$34,738	
LESS: Deferred Maintenance				\$0		
PLUS: Excess Land				\$0		
Indicated Market Value				\$972,654	\$34,738	
				INDICATED MARKET VALUE	\$970,000	\$34,643
				TY 2023 Assessment	\$1,366,400	\$48,800
				Equalized Value @ 94.2%	\$1,450,531	\$51,805

**TOWN OF DURHAM
STATE OF NEW HAMPSHIRE
AGENT AUTHORIZATION**

TAXPAYER: Alpha Gamma Rho

AGENT FIRM: Commercial Property Tax Management, LLC
788 Elm Street
Manchester, NH 03101
Telephone: 603-314-0135
Fax: 603-314-0138

SPECIFIC AGENTS: Commercial Property Tax Management, LLC & Consultants

PROPERTY/PARCEL(S): 6 Strafford Avenue
PARCEL ID: 106-16

On behalf of Taxpayer, Taxpayer authorizes Commercial Property Tax Management, LLC to sign and file applications for changed assessments, inspect all Assessor's records available to Taxpayer, negotiate and execute stipulations, settlements and similar agreements regarding changed assessments and procedural matters with the Assessor and Assessment Appeals Board, and represent Taxpayer at hearings before the Assessment Appeals Board. Agents shall provide Taxpayer with a copy of any application filed with the Assessment Appeals Board. Agents shall also be copied on all documents pertaining to the assessment, abatement, hearing notifications and findings of the above-referenced property. This agency is subject to the terms and conditions of the contract between Taxpayer and Agents and is for:

[Check applicable box]

The specific parcels and/or assessments referenced above.

All parcels and assessments of Taxpayer in the above-named jurisdiction.

TAXPAYER:

Alpha Gamma Rho

By: 

DATED: January 2, 2024

Name: John Morris

Title: Treasurer

Town of Durham, NH				
Property Tax Bill Calculation, TY 2022				
Owner	Alpha Gamma Rho			
PID	106-16			
Address	6 Strafford Avenue			
WHAT WAS TAXED				
Total Assessed Value	850,900	850,900		
Exemption (solar,)	-	-		
Value Tax Applied To:	850,900.00	850,900.00		
Credit (veterans,)	-	-		
Tax Bill#:	103582	106098		
PropTax Issue 1 st or 2 nd	1	2		
Due Date:	7/1/2022	12/19/2022		
Paid Date:	6/1/2022	11/23/2022		
Tax Rate Applied:				
Town	3.930	8.130		
County	1.395	2.820		
Local School	7.640	16.560		
State School	0.990	1.530		
Total Rate	13.955	29.040		
tax will be roughly	11,874.31	24,710.14		
Resulting in Taxes of:				
Town	3,344.00	6,918.00		
County	1,187.00	2,400.00		
Local School	6,501.00	14,091.00		
State School	842.00	1,302.00		
Tax Calculated	11,874.00	24,711.00		
Less Credit & 1st Bill				
is the Amount Billed:	11,874.00	12,837.00		
WHAT SHOULD HAVE BEEN TAXED				
Total Assessed Value	850,900	745,250		
Exemption (solar,)	-	-		
Value Tax Applied To:	850,900.00	745,250.00		
Credit (veterans,)	-	-		
Tax Bill#:	103582	106098		
PropTax Issue 1 st or 2 nd	1	2		
Due Date:	7/1/2022	12/19/2022		
Paid Date:	6/1/2022	11/23/2022		
Tax Rate Applied:				
Town	3.930	8.130		
County	1.395	2.820		
Local School	7.640	16.560		
State School	0.990	1.530		
Total Rate	13.955	29.040		
tax will be roughly	11,874.31	21,642.06		
Resulting in Taxes of:				
Town	3,344.00	6,059.00		
County	1,187.00	2,102.00		
Local School	6,501.00	12,341.00		
State School	842.00	1,140.00		
Tax Calculated	11,874.00	21,642.00		
Less Credit & 1st Bill				
is the Amount Billed:	11,874.00	9,768.00		
WHAT SHOULD BE ABATED				
Difference in Billed-SHB = Abate	-	3,069.00	3,069.00	= To Be Abated
RSA 76:17-a Rate of Interest Pybl	4.00%	4.00%		
Enter Date Town will Payback	2/14/2025	2/14/2025		
Number of Days of Interest =	989	814		
Interest Payable	-	273.77	273.77	= Interest Owed
Less Previously Abated Amount of				
Total To Be Abated	-	3,342.77	3,342.77	

Town of Durham, NH				
Property Tax Bill Calculation, TY 2023				
Owner	Alpha Gamma Rho			
PID	106-16			
Address	6 Strafford Avenue			
WHAT WAS TAXED				
Total Assessed Value	850,900	1,366,400		
Exemption (solar,)	-	-		
Value Tax Applied To:	850,900.00	1,366,400.00		
Credit (veterans,)	-	-		
Tax Bill#:	109671	111146		
PropTax Issue 1 st or 2 nd	1	2		
Due Date:	7/3/2023	12/18/2023		
Paid Date:	6/9/2023	11/22/2023		
Tax Rate Applied:				
Town	4.070	5.750		
County	1.410	1.760		
Local School	8.280	11.580		
State School	0.765	1.390		
Total Rate	14.525	20.480		
tax will be roughly	12,359.32	27,983.87		
Resulting in Taxes of:				
Town	3,463.00	7,857.00		
County	1,200.00	2,405.00		
Local School	7,045.00	15,823.00		
State School	651.00	1,899.00		
Tax Calculated	12,359.00	27,984.00		
Less Credit & 1st Bill				
is the Amount Billed:	12,359.00	15,625.00		
WHAT SHOULD HAVE BEEN TAXED				
Total Assessed Value	850,900	1,173,040		
Exemption (solar,)	-	-		
Value Tax Applied To:	850,900.00	1,173,040.00		
Credit (veterans,)	-	-		
Tax Bill#:	109671	111146		
PropTax Issue 1 st or 2 nd	1	2		
Due Date:	7/3/2023	12/18/2023		
Paid Date:	6/9/2023	11/22/2023		
Tax Rate Applied:				
Town	4.070	5.750		
County	1.410	1.760		
Local School	8.280	11.580		
State School	0.765	1.390		
Total Rate	14.525	20.480		
tax will be roughly	12,359.32	24,023.86		
Resulting in Taxes of:				
Town	3,463.00	6,745.00		
County	1,200.00	2,065.00		
Local School	7,045.00	13,584.00		
State School	651.00	1,631.00		
Tax Calculated	12,359.00	24,025.00		
Less Credit & 1st Bill				
is the Amount Billed:	12,359.00	11,666.00		
WHAT SHOULD BE ABATED				
Difference in Billed-SHB = Abate	-	3,959.00	3,959.00	= To Be Abated
RSA 76:17-a Rate of Interest Pybl	4.00%	4.00%		
Enter Date Town will Payback	2/14/2025	2/14/2025		
Number of Days of Interest =	616	450		
Interest Payable	-	195.24	195.24	= Interest Owed
Less Previously Abated Amount of				
Total To Be Abated	-	4,154.24	4,154.24	

Town of Durham, NH				
Property Tax Bill Calculation, TY 2024				
Owner	Alpha Gamma Rho			
PID	106-16			
Address	6 Strafford Avenue			
WHAT WAS TAXED				
Total Assessed Value	1,366,400	1,366,400		
Exemption (solar,)	-	-		
Value Tax Applied To:	1,366,400.00	1,366,400.00		
Credit (veterans,)	-	-		
Tax Bill#:	113607	117195		
PropTax Issue 1 st or 2 nd	1	2		
Due Date:	7/3/2024	12/16/2024		
Paid Date:	6/5/2024	12/6/2024		
Tax Rate Applied:				
Town	2.875	5.750		
County	0.880	1.850		
Local School	5.790	11.520		
State School	0.695	1.210		
Total Rate	10.240	20.330		
tax will be roughly	13,991.94	27,778.91		
Resulting in Taxes of:				
Town	3,928.00	7,857.00		
County	1,202.00	2,528.00		
Local School	7,911.00	15,741.00		
State School	950.00	1,653.00		
Tax Calculated	13,991.00	27,779.00		
Less Credit & 1st Bill				
is the Amount Billed:	13,991.00	13,788.00		
WHAT SHOULD HAVE BEEN TAXED				
Total Assessed Value	1,366,400	1,173,040		
Exemption (solar,)	-	-		
Value Tax Applied To:	1,366,400.00	1,173,040.00		
Credit (veterans,)	-	-		
Tax Bill#:	113607	117195		
PropTax Issue 1 st or 2 nd	1	2		
Due Date:	7/3/2024	12/16/2024		
Paid Date:	6/5/2024	12/6/2024		
Tax Rate Applied:				
Town	2.875	5.750		
County	0.880	1.850		
Local School	5.790	11.520		
State School	0.695	1.210		
Total Rate	10.240	20.330		
tax will be roughly	13,991.94	23,847.90		
Resulting in Taxes of:				
Town	3,928.00	6,745.00		
County	1,202.00	2,170.00		
Local School	7,911.00	13,513.00		
State School	950.00	1,419.00		
Tax Calculated	13,991.00	23,847.00		Rounds down a dollar vs. using the full rate
Less Credit & 1st Bill				
is the Amount Billed:	13,991.00	9,856.00		
WHAT SHOULD BE ABATED				
Difference in Billed-SHB = Abate	-	3,932.00	3,932.00	= To Be Abated
RSA 76:17-a Rate of Interest Pybl	4.00%	4.00%		
Enter Date Town will Payback	2/14/2025	2/14/2025		
Number of Days of Interest =	254	70		
Interest Payable	-	30.16	30.16	= Interest Owed
Less Previously Abated Amount of				
Total To Be Abated	-	3,962.16	3,962.16	



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

BTLA SETTLEMENT AGREEMENT

DATE: February 3, 2025

TOWN OF: Durham

TO: Town Council

FROM: Darcy Freer, CNHA

OWNER: New Hampshire Beta Housing LLC
C/O SAE Financial Housing Corp
1856 Sheridan Road
Evanston, IL 60201

REPRESENTATIVE: Commercial Property Tax Management, LLC
788 Elm Street
Manchester, NH 03101

PROPERTY LOCATION: 28 Madbury Road, Durham, NH 03824

PID: 106-37

PROPERTY TAX YEAR(S) APPEALED: 2022, 2023, & 2024

APPLICATION FILING DATE W/MUNICIPALITY: Prior to March 1st

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

ASSESSMENT APPEALED: \$1,144,300 (2022), \$1,663,100 (2023 & 2024)

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.**



New Hampshire Beta Housing LLC, 28 Madbury Road, Durham, NH

REASON FOR APPEAL: The taxpayer has appealed their assessment of \$1,144,300 for tax year 2022 and \$1,663,100 for tax years 2023 & 2024. Due to previous litigation, the appeals for TY 2022 & 2023 were denied at the local level and subsequently appealed to the NH Board of Tax and Land Appeals (Docket #'s 30835-22PT & 31229-23PT). Tax year 2024 is pending abatement/appeal based upon Town Council's decision.

The taxpayer, through their representative, has applied for the abatements/appeals of property taxes because "the property's assessment is not based on the property's fair market value and is excessive and disproportional". The taxpayer's representative has provided a real estate appraisal report prepared by Wesley G. Reeks, MAI to support their opinion of value.

ASSESSOR'S COMMENTS: NH Beta Housing LLC, through their representative Commercial Property Tax Management, LLC (CPTM) has appealed their assessment for tax years 2022, 2023 and 2024 (pending).

Briefly, the subject property is a fraternity that has a maximum capacity to house 32 students, constructed circa 1927, and is set-up dormitory style with a shared kitchen and shared bathrooms. Historically, this property has a significant background regarding abatements and appeals to the Town of Durham. In the past 15 years, the taxpayer has challenged their assessment at the local level and to the State Board of Tax and Land Appeals (BTLA) for 10 of those years. Most recently, the taxpayer, through their representative CPTM, had appealed their assessment for tax years 2018, 2019, and 2020, all of which were denied at the local level. Consequently, CPTM appealed the Town's denial of the abatement request to the BTLA. The case was heard, appraisals were presented from both parties, the taxpayer utilized an appraisal prepared by Wesley G. Reeks, MAI and the Town utilized an appraisal prepared by Stephen G. Traub, ASA. Upon hearing the case the Board ruled fully in favor of Mr. Reeks appraisal and ordered an abatement be granted plus interest for all tax years appealed. This resulted in a significant loss for the Town.

Currently, for tax years 2022, 2023, and 2024, the taxpayer, to substantiate their opinion of market value, has presented the Town with an appraisal prepared again by Mr. Reeks with an effective date of value of April 1, 2022. Mr. Reeks opinion of market value is \$1,510,000. Subsequently, the Town consulted with Barry J. Cunningham, PhD, ASA, MAI, AI-GRS of Valuation Research Counseling, to review the facts of the case and the appraisal. Following his review, Mr. Cunningham was of the opinion that there were areas of Mr. Reeks appraisal that could be argued and that his overall opinion of value would be higher than Mr. Reeks. However, his final opinion of market value might not reach that of the equalized assessed value.

The following are the assessed values for each tax year and the corresponding equalized value:

Tax Year 2022: Assessed Value- \$1,144,300; Equalized at 61.5%- \$1,860,650

Tax Year 2023: Assessed Value- \$1,663,100; Equalized at 94.2%- \$1,765,499

Tax Year 2024: Assessed Value- \$1,663,100; Equalized at 94.2%- \$1,765,499 (Estimated based on 2024's Equalization Ratio)

RECOMMENDATION: Based on the information presented, including past litigation, and the professional opinion of Mr. Cunningham, I recommend reducing the assessments as follows, from \$1,144,300 to \$1,036,475 for tax year 2022, and from \$1,663,100 to \$1,542,760 for tax years 2023 and 2024 and granting the abatement requests for the assessed value difference of \$107,825 for tax year 2022 and \$120,340 for tax years 2023 and 2024 to settle these appeals. This calculates to an abatement of **\$8,429.32** including interest. Since the taxes have not been paid in full for tax year 2024, the abatement will be a credit towards their 2024 property taxes. This settlement represents a middle ground between the equalized assessment and the taxpayer's opinion of market value.

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

MAR 01 2023

Planning, Zoning
and Assessing

FOR MUNICIPALITY USE ONLY:

Town File No.: _____

Taxpayer Name: _____

Tax Year Appealed 2022

RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

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

Name(s): New Hampshire Beta Housing LLC

Mailing Address: SAE Financial & Housing Corporation, 1856 Sheridan Road, Evanston, IL 60201

Telephone Nos.: (Home) N/A (Cell) _____ (Work) 773.590.1056 (Email) _____

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

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

Name(s): Commercial Property Tax Management, LLC

Mailing Address: 788 Elm Street, Manchester, NH 03101

Telephone Nos.: (Home) _____ (Cell) _____ (Work) 603.314.0134 (Email) _____

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

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

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
02-11-2	28 Madbury Road, Durham	Multifamily	\$1,144,300

SECTION D. Other Property(ies)

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

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

SECTION E. Reasons for Abatement Application

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

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

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

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

(Attach additional sheets if needed.)

Please note that the information we have supplied in support of the abatement request is illustrative of the fact that the property's assessment is not based on the property's fair market value and is excessive and disproportional. The Taxpayer reserves the right to present additional information in support of the abatement request, including an appraisal, considering and analyzing all pertinent approaches to value. The Taxpayer notes that the New Hampshire Supreme Court has held that the tax abatement system is to be construed liberally to advance remedial justice and to be free from technical and formal obstructions. See, GGP Steeplegate, Inc. v Concord, 150 N.H.683, 845 A.2d 581(2004); Arlington Mills v Salem, 83 N.H.148, 140 A.163(1937)

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

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

Town Parcel ID# 02-11-2 Appeal Year Market Value \$1,270,000

Town Parcel ID# _____ Appeal Year Market Value _____

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

See Attached

SECTION G. Sales, Rental and/or Assessment Comparisons

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

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

SECTION H. Certification by Party(ies) Applying

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

Date: _____

Gregory P. Somers
(Signature) _____
Gregory P. Somers, CEO
(Print Name and Title)

Date: _____

(Signature) _____
(Print Name and Title)

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

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

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

Date: 1/2/2023



(Representative's Signature)
Brandon Potter Commercial Property Tax Management, LLC

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

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

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

Remarks:

Date: _____

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

NH Beta Housing LLC, Durham NH
Tax Year 2022
 28 Madbury
 Map 2 Lot 11- 2

Stabilized Rental Income Pro Forma

Unit Type	Living Area	Number of Beds	Market Rent	Total Monthly	Total Annual
2 Beds	340	32	\$650	\$20,800	\$249,600
Totals (Avg.):	6,120	32	\$650	\$20,800	\$249,600

Stabilized Income and Expense Pro Forma

	Income	% E.G.I.	\$/Bed
POTENTIAL RENTAL INCOME	\$249,600	#DIV/0!	\$7,800
LESS: Vac., Coll. Loss & Concessions (15%)	<u>37,400</u>	<u>17.6%</u>	<u>\$1,169</u>
EFFECTIVE RENTAL INCOME	\$212,200	100.0%	\$6,631
Other Income	0	0.0%	\$0
EFFECTIVE GROSS INCOME	\$212,200	100.0%	\$6,631
OPERATING EXPENSES			
Management Fee	\$12,700	6.0%	\$397
Administrative & General	9,600	4.5%	300
Utilities	35,200	16.6%	1,100
Repairs & Maintenance	24,000	11.3%	750
Replacement Reserves	<u>2,400</u>	<u>1.1%</u>	<u>75</u>
TOTAL OPERATING EXPENSES	\$83,900	39.5%	\$2,622
FIXED EXPENSES:			
Real Estate Taxes	\$0	0.0%	\$0
Insurance	5,400	3.0%	200
TOTAL FIXED EXPENSES	\$6,400	3.0%	\$200
TOTAL EXPENSES	\$90,300	42.6%	\$2,822
NET OPERATING INCOME	\$121,900	57.4%	\$3,809

Capitalization Process

DIRECT CAPITALIZATION	Overall Rate	Effective Tax Rate	Capitalization Rate	Value	Per Bed
Proforma N.O.I. Capitalized at	7.50%	2.091%	9.591%	\$1,270,999	\$39,719
LESS: Deferred Maintenance				\$0	
PLUS: Excess Land				\$0	
Indicated Market Value				<u>\$1,270,999</u>	<u>\$39,719</u>
				INDICATED MARKET VALUE	\$1,270,000
				TY 2022 Assessment	\$1,144,300
				Equalized Value @ 72.5%	\$1,578,345
					\$48,323

TOWN OF DURHAM
STATE OF NEW HAMPSHIRE
AGENT AUTHORIZATION

TAXPAYER: New Hampshire Beta Housing LLC

AGENT FIRM: Commercial Property Tax Management, LLC
788 Elm Street
Manchester, NH 03101
Telephone: 603-314-0135
Fax: 603-314-0138

SPECIFIC AGENTS: Commercial Property Tax Management, LLC & Consultants

PROPERTY/PARCEL(S): 28 Madbury Road
PARCEL ID: 02-11-2

On behalf of Taxpayer, Taxpayer authorizes Commercial Property Tax Management, LLC to sign and file applications for changed assessments, inspect all Assessor's records available to Taxpayer, negotiate and execute stipulations, settlements and similar agreements regarding changed assessments and procedural matters with the Assessor and Assessment Appeals Board, and represent Taxpayer at hearings before the Assessment Appeals Board. Agents shall provide Taxpayer with a copy of any application filed with the Assessment Appeals Board. Agents shall also be copied on all documents pertaining to the assessment, abatement, hearing notifications and findings of the above-referenced property. This agency is subject to the terms and conditions of the contract between Taxpayer and Agents and is for:

[Check applicable box]

The specific parcels and/or assessments referenced above.

All parcels and assessments of Taxpayer in the above-named jurisdiction.

TAXPAYER:

New Hampshire Beta Housing LLC

DATED: January 2, 2023

By: Gregory L. Somers
Name: Gregory L. Somers
Title: CEO

106-37

FOR MUNICIPALITY USE ONLY: Town File No.: _____ Taxpayer Name: _____
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Tax Year Appealed	2023
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TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

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

Name(s): New Hampshire Beta Housing LLC

Mailing Address: SAE Financial & Housing Corporation, 1856 Sheridan Road, Evanston, IL 60201

Telephone Nos.: (Home) N/A (Cell) _____ (Work) 773.590.1056 (Email) _____

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

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

Name(s): Commercial Property Tax Management, LLC

Mailing Address: 788 Elm Street, Manchester, NH 03101

Telephone Nos.: (Home) _____ (Cell) _____ (Work) 603.314.0135 (Email) _____

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

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

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
106-37	28 Madbury Road, Durham	Multifamily	\$1,663,100

SECTION D. Other Property(ies)

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

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

SECTION E. Reasons for Abatement Application

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

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

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

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

(Attach additional sheets if needed.)

Please note that the information we have supplied in support of the abatement request is illustrative of the fact that the property's assessment is not based on the property's fair market value and is excessive and disproportional. The Taxpayer reserves the right to present additional information in support of the abatement request, including an appraisal, considering and analyzing all pertinent approaches to value. The Taxpayer notes that the New Hampshire Supreme Court has held that the tax abatement system is to be construed liberally to advance remedial justice and to be free from technical and formal obstructions. See, GGP Steeplegate, Inc. v Concord, 150 N.H.683, 845 A.2d 581(2004); Arlington Mills v Salem, 83 N.H.148, 140 A.163(1937)

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

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

Town Parcel ID# 106-37 Appeal Year Market Value \$1,310,000

Town Parcel ID# _____ Appeal Year Market Value _____

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

See attached

SECTION G. Sales, Rental and/or Assessment Comparisons


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

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

SECTION H. Certification by Party(ies) Applying

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

Date: 02/29/2024



(Signature)

Gregory P. Somers CEO
(Print Name) (Title)

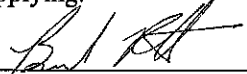
(Signature)

(Print Name) (Title)

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

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

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

Date: 2/1/2023 _____  _____
(Representative's Signature) (Print Name)

Commercial Property Tax Management LLC

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

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

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

Remarks:

Date: _____

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

NH Beta Housing LLC, Durham NH
Tax Year 2022
 28 Madbury
 Map 106 Lot 37

Stabilized Rental Income Pro Forma

Unit Type	Living Area	Number of Beds	Market Rent	Total Monthly	Total Annual
2 Beds	340	32	\$850	\$20,800	\$249,600
Totals (Avg.):	6,120	32	\$650	\$20,800	\$249,600

Stabilized Income and Expense Pro Forma

	Income	% E.G.I.	\$/Bed
POTENTIAL RENTAL INCOME	\$249,600	#DIV/0!	\$7,800
LESS: Vac., Coll. Loss & Concession	<u>37,400</u>	<u>17.6%</u>	<u>\$1,169</u>
EFFECTIVE RENTAL INCOME	\$212,200	100.0%	\$6,631
Other Income	<u>0</u>	<u>0.0%</u>	<u>\$0</u>
EFFECTIVE GROSS INCOME	\$212,200	100.0%	\$6,631
OPERATING EXPENSES			
Management Fee	\$12,700	6.0%	\$397
Administrative & General	9,600	4.5%	300
Utilities	35,200	16.6%	1,100
Repairs & Maintenance	24,000	11.3%	750
Replacement Reserves	<u>2,400</u>	<u>1.1%</u>	<u>75</u>
TOTAL OPERATING EXPENSES	\$83,900	39.5%	\$2,622
FIXED EXPENSES:			
Real Estate Taxes	\$0	0.0%	\$0
Insurance	<u>6,400</u>	<u>3.0%</u>	<u>200</u>
TOTAL FIXED EXPENSES	\$6,400	3.0%	\$200
TOTAL EXPENSES	\$90,300	42.6%	\$2,822
NET OPERATING INCOME	\$121,900	57.4%	\$3,809

*Included w/ 2023 abatement,
 but application states
 Opinion of Value @
 \$1,310,000
 (see 2023 appeal
 Income Pro Forma)*

Capitalization Process

DIRECT CAPITALIZATION	Overall Rate	Effective Tax Rate	Capitalization Rate	Value	Per Bed
Proforma N.O.I. Capitalized at	7.50%	2.091%	9.591%	\$1,270,999	\$39,719
LESS: Deferred Maintenance				\$0	
PLUS: Excess Land				\$0	
Indicated Market Value				<u>\$1,270,999</u>	<u>\$39,719</u>
				INDICATED MARKET VALUE	\$39,688
				TY 2022 Assessment	\$35,759
				Equalized Value @ 61.5%	\$58,145

**TOWN OF DURHAM
STATE OF NEW HAMPSHIRE
AGENT AUTHORIZATION**

TAXPAYER: New Hampshire Beta Housing LLC

AGENT FIRM: Commercial Property Tax Management, LLC
788 Elm Street
Manchester, NH 03101
Telephone: 603-314-0135
Fax: 603-314-0138

SPECIFIC AGENTS: Commercial Property Tax Management, LLC & Consultants

PROPERTY/PARCEL(S): 28 Madbury Road
PARCEL ID: 106-37

On behalf of Taxpayer, Taxpayer authorizes **Commercial Property Tax Management, LLC** to sign and file applications for changed assessments, inspect all Assessor's records available to Taxpayer, negotiate and execute stipulations, settlements and similar agreements regarding changed assessments and procedural matters with the Assessor and Assessment Appeals Board, and represent Taxpayer at hearings before the Assessment Appeals Board. Agents shall provide Taxpayer with a copy of any application filed with the Assessment Appeals Board. Agents shall also be copied on all documents pertaining to the assessment, abatement, hearing notifications and findings of the above-referenced property. This agency is subject to the terms and conditions of the contract between Taxpayer and Agents and is for:

[Check applicable box]

The specific parcels and/or assessments referenced above.

All parcels and assessments of Taxpayer in the above-named jurisdiction.

TAXPAYER.

New Hampshire Beta Housing LLC

By: _____

Name: Gregory P. Somers

Title: CEO

DATED: January 2, 2024

State of New Hampshire

Board of Tax and Land Appeals

RECEIVED
Town of Durham

SEP 14 2023

Planning, Zoning
and Assessing

Michele E. LeBrun, Chair
Albert F. Shamash, Esq., Member
Theresa M. Walker, Member

Anne M. Stelmach, Clerk



Governor Hugh J. Gallen
State Office Park
Johnson Hall
107 Pleasant Street
Concord, New Hampshire
03301-3834

September 11, 2023

To: Assessing Office - Mr. James Rice
8 Newmarket Road
Durham, NH 03824

Re: New Hampshire Beta Housing LLC v. Town of Durham
Docket No.: 30835-22PT

Enclosed is an appeal for Tax Year 2022 filed pursuant to RSA 76:16-a.

Complete and return this form and all requested documents to the BTLA within 30 days:

(1) If a Tax Year 2022 Abatement Application was "Filed" (Tax 102.26) by the Taxpayer, what was the post-marked or hand-delivered date (*not the date received*)? MARCH 1, 2023
Attach a copy of the entire Abatement Application and Town response (without attachments).

(2) If yes, list the property(ies) Filed for in the application. (Include each street address and tax map/lot number and attach additional sheets, if necessary.)

Map/Lot	<u>106-37</u>	Street	<u>28 Madbury Rd.</u>
Map/Lot	_____	Street	_____
Map/Lot	_____	Street	_____

(3) List all property owned by the same Taxpayer, whether or not appealed, and **attach a copy of each assessment-record card**, indicating any lots in current use. _____

Map/Lot	<u>N/A</u>	Land \$	_____	Bldg. \$	_____	Total \$	_____
Map/Lot	_____	Land \$	_____	Bldg. \$	_____	Total \$	_____
Map/Lot	_____	Land \$	_____	Bldg. \$	_____	Total \$	_____

(4) Will this appeal be defended by someone contracted by the municipality? If yes, by whom? NO

Note: *This information shall constitute an Appearance under Tax 201.08.*

Contracted Assessing Firm Name: _____

Address and Phone Number: _____

I certify a copy of this checklist and all attachments were mailed this date to the Taxpayer or Representative.

Date: 9/14/23

Signature: [Signature] CNHA

Note: Unless a timely filing issue is raised by the Municipality or the board, the appeal will proceed to mediation.

Telephone: 603-271-2578

TDD Access: Relay NH 1-800-735-2964

Visit our website at: www.nh.gov/btla

MUNICIPALITY COPY

TAXPAYER'S RSA 76:16-a PROPERTY TAX APPEAL TO BOARD OF TAX AND LAND APPEALS

TAX YEAR APPEALED: 2022

MUNICIPALITY: Durham

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

Name(s): New Hampshire Beta Housing LLC

Mailing Address(es): SAE Financial & Housing Corporation, 1856 Sheridan Road, Evanston, IL 60201

Telephone No.(s): (Home) _____ (Cell) _____ (Work) 773.590.1056 (Email) _____

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

Name(s): Commercial Property Tax Management, LLC

Mailing Address: 788 Elm Street, Manchester, NH 03101

Telephone No.(s): (Home) _____ (Cell) _____ (Work) 603.314.0135 (Email) _____

SECTION C. Property(ies) Appealed

List the tax map and lot number, the actual street address of each property appealed, a brief description and the assessment. (Attach additional sheets if needed.)

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
<u>02-11-2</u>	<u>28 Madbury Road, Durham</u>	<u>Multifamily</u>	<u>\$1,144,300</u>

Check the applicable box:

<input type="checkbox"/> Residential Condominium	<input type="checkbox"/> Single family	<input type="checkbox"/> Commercial/Industrial
<input type="checkbox"/> Manufactured Home	<input type="checkbox"/> Residential Multi Unit	<input type="checkbox"/> Vacant, Unimproved land
	<input type="checkbox"/> Manufactured Housing Park	<input type="checkbox"/> Other: _____

SECTION D. Pending Appeals

List any pending and/or prior appeals on file with this board. Attach additional sheets if needed.

Docket # _____ Docket # _____ Docket # _____

SECTION E. Other Property(ies) Owned by the Taxpayer(s) which is (are) NOT Being Appealed

List other property(ies) owned in the same name(s) in the municipality that is (are) not being appealed. (Attach additional sheets if needed.)

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

SECTION F. Reasons for Appeal

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

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

Note: If you also intend to rely upon an appraisal as the grounds of your appeal, you shall so state in Section F, and if currently available, provide it with the appeal.

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

Your appeal will be limited to the grounds you list here. Tax 203.03(g). (Attach additional sheets if needed.)

Please note that the information we have supplied in support of the abatement request is illustrative of the fact that the property's assessment is not based on the property's fair market value and is excessive and disproportional. The Taxpayer has provided this information in good faith as some indication of the market data supporting its abatement, recognizing that there may be additional supportive market information that it has not been able to locate and evaluate. The Taxpayer reserves the right to present additional information in support of the abatement request, including an appraisal, considering and analyzing all pertinent approaches to value. The Taxpayer notes that the New Hampshire Supreme Court has held that the tax abatement system is to be construed liberally to advance remedial justice and to be free from technical and formal obstructions. See, GGP Steeplegate, Inc. v Concord, 150 N.H.683, 845 A.2d 581(2004); Arlington Mills v Salem, 83 N.H.148, 140 A.163(1937) The Taxpayer respectfully requests the opportunity to meet with the Municipality to discuss its concerns about its abatement and present information supporting its request.

SECTION G. Taxpayer's(s') Opinion of Market Value

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

Town Parcel ID # 02-11-2 Appeal Year Market Value \$ 1,270,000

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

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

See Attached

SECTION H. Comparable Properties

List the properties you are relying upon to show overassessment of your property(ies).

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

SECTION I. Certification by Party(ies)

By signing below, the person(s) appealing certifies (certify) and swear(s) under the penalties of RSA 641:3 (**check off to ensure compliance**):

- a written abatement application was timely filed with the municipality, and the application included the property(ies) appealed;
- the municipality has responded to the abatement application, or July 1 has passed and the municipality has not provided a response to the abatement application; and
- the appeal has a good faith basis and the facts stated are true to the best of my/our knowledge.

Date: August 1, 2023 Signature: 

Print Name: Brandon Potter
Commercial Property Tax Management, LLC

Date: _____ Signature: _____
Print Name: _____

SECTION J. Certification and Appearance by Representative (If other than Party(ies) Appealing)

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

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

Date: August 1, 2023



(Representative's Signature)

Brandon Potter Commercial Property Tax Management, LLC
(Print Name)

FILING INSTRUCTIONS

Mail the completed appeal document, along with a **nonrefundable** \$65.00 check, payable to: "Treasurer, State of New Hampshire"

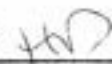
Board of Tax and Land Appeals
Governor Hugh J. Gallen State Office Park
107 Pleasant Street, Johnson Hall
Concord, NH 03301

Web Site: www.state.nh.us/btla

MAKE A COPY OF THIS DOCUMENT FOR YOUR OWN RECORDS

RECEIVED

AUG 30 2023

FILED 

NH Board of Tax & Land Appeals

FOR BTLA USE ONLY

Municipality: Durham

Check #: 2524

Amount: \$65.00

NH Beta Housing LLC, Durham NH
Tax Year 2022
 28 Madbury
 Map 2 Lot 11-2

Stabilized Rental Income Pro Forma

Unit Type	Living Area	Number of Beds	Market Rent	Total Monthly	Total Annual
2 Beds	340	32	\$650	\$20,800	\$249,600
Totals (Avg):	6,120	32	\$650	\$20,800	\$249,600

Stabilized Income and Expense Pro Forma

	Income	% E.G.I.	\$/Bed
POTENTIAL RENTAL INCOME	\$249,600	#DIV/0!	\$7,800
LESS: Vac., Coll. Loss & Concessions (15%)	<u>37,400</u>	<u>17.6%</u>	<u>\$1,169</u>
EFFECTIVE RENTAL INCOME	\$212,200	100.0%	\$6,631
Other Income	0	0.0%	\$0
EFFECTIVE GROSS INCOME	\$212,200	100.0%	\$6,631
OPERATING EXPENSES			
Management Fee	\$12,700	6.0%	\$397
Administrative & General	9,600	4.5%	300
Utilities	35,200	16.6%	1,100
Repairs & Maintenance	24,000	11.3%	750
Replacement Reserves	<u>2,400</u>	<u>1.1%</u>	<u>75</u>
TOTAL OPERATING EXPENSES	\$83,900	39.5%	\$2,622
FIXED EXPENSES:			
Real Estate Taxes	\$0	0.0%	\$0
Insurance	6,400	3.0%	200
TOTAL FIXED EXPENSES	\$6,400	3.0%	\$200
TOTAL EXPENSES	\$90,300	42.6%	\$2,822
NET OPERATING INCOME	\$121,900	57.4%	\$3,809

Capitalization Process

DIRECT CAPITALIZATION	Overall Rate	Effective Tax Rate	Capitalization Rate	Value	Per Bed	
Proforma N.O.I. Capitalized at	7.50%	2.091%	9.591%	\$1,270,999	\$39,719	
LESS: Deferred Maintenance				\$0		
PLUS: Excess Land				\$0		
Indicated Market Value				\$1,270,999	\$39,719	
				INDICATED MARKET VALUE	\$1,270,000	\$39,688
				TY 2022 Assessment	\$1,144,300	\$35,759
				Equalized Value @ 61.5%	\$1,860,650	\$58,145

TOWN OF DURHAM
STATE OF NEW HAMPSHIRE
AGENT AUTHORIZATION

TAXPAYER: New Hampshire Beta Housing LLC

AGENT FIRM: Commercial Property Tax Management, LLC
788 Elm Street
Manchester, NH 03101
Telephone: 603-314-0135
Fax: 603-314-0138

SPECIFIC AGENTS: Commercial Property Tax Management, LLC & Consultants

PROPERTY/PARCEL(S): 28 Madbury Road
PARCEL ID: 02-11-2

On behalf of Taxpayer, Taxpayer authorizes Commercial Property Tax Management, LLC to sign and file applications for changed assessments, inspect all Assessor's records available to Taxpayer, negotiate and execute stipulations, settlements and similar agreements regarding changed assessments and procedural matters with the Assessor and Assessment Appeals Board, and represent Taxpayer at hearings before the Assessment Appeals Board. Agents shall provide Taxpayer with a copy of any application filed with the Assessment Appeals Board. Agents shall also be copied on all documents pertaining to the assessment, abatement, hearing notifications and findings of the above-referenced property. This agency is subject to the terms and conditions of the contract between Taxpayer and Agents and is for:

[Check applicable box]

The specific parcels and/or assessments referenced above.

All parcels and assessments of Taxpayer in the above-named jurisdiction.

TAXPAYER:

New Hampshire Beta Housing LLC

DATED: January 2, 2023

By: *Gregory L. Somos*
Name: Gregory L. Somos
Title: CEO

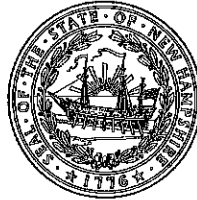
State of New Hampshire

SEP 13 2024

Board of Tax and Land Appeals

Planning, Zoning
and Assessing

Michele E. LeBrun, Chair
Theresa M. Walker, Member
Eric J. Wind, Esq., Member



Governor Hugh J. Gallen
State Office Park
Johnson Hall
107 Pleasant Street
Concord, New Hampshire
03301-3834

Anne M. Stelmach, Clerk

September 11, 2024

To: Assessing Office - Mr. James Rice
8 Newmarket Road
Durham, NH 03824

Re: New Hampshire Beta Housing LLC v. Town of Durham
Docket No.: 31229-23PT

Enclosed is an appeal for Tax Year 2023 filed pursuant to RSA 76:16-a.

Complete and return this form and all requested documents to the BTLA within 30 days:

(1) If a Tax Year 2023 Abatement Application was "Filed" (Tax 102.26) by the Taxpayer, what was the post-marked or hand-delivered date (*not the date received*)? March 1, 2024
Attach a copy of the entire Abatement Application and Town response (without attachments).

(2) If yes, list the property(ies) Filed for in the application. (Include each street address and tax map/lot number and attach additional sheets, if necessary.)

Map/Lot 106-37 Street 28 Medbury Rd.
Map/Lot _____ Street _____
Map/Lot _____ Street _____

(3) List all property owned by the same Taxpayer, whether or not appealed, and **attach a copy of each assessment-record card, indicating any lots in current use.** _____

Map/Lot 106-37 Land \$ 733,100 Bldg. \$ 930,000 Total \$ 1,663,100
Map/Lot _____ Land \$ _____ Bldg. \$ _____ Total \$ _____
Map/Lot _____ Land \$ _____ Bldg. \$ _____ Total \$ _____

(4) Will this appeal be defended by someone contracted by the municipality? If yes, by whom?

Note: *This information shall constitute an Appearance under Tax 201.08.*

Contracted Assessing Firm Name: _____

Address and Phone Number: _____

I certify a copy of this checklist and all attachments were mailed this date to the Taxpayer or Representative.

Date: 9/23/24

Signature: [Handwritten Signature]

Note: Unless a timely filing issue is raised by the Municipality or the board, the appeal will proceed to mediation.

TAXPAYER'S RSA 76:16-a PROPERTY TAX APPEAL TO BOARD OF TAX AND LAND APPEALS

TAX YEAR APPEALED: 2023
MUNICIPALITY: Durham

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

Name(s): New Hampshire Beta Housing LLC
Mailing Address(es): SAE Financial & Housing Corporation, 1856 Sheridan Road, Evanston, IL 60202
Telephone No.(s): (Home) _____ (Cell) _____ (Work) 773.590.1056 (Email) _____

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

Name(s): Commercial Property Tax Management, LLC
Mailing Address: 788 Elm Street, Manchester, NH 03101
Telephone No.(s): (Home) _____ (Cell) _____ (Work) 603.314.0135 (Email) _____

SECTION C. Property(ies) Appealed

List the tax map and lot number, the actual street address of each property appealed, a brief description and the assessment. (Attach additional sheets if needed.)

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
106-37	28 Madbury Road, Durham	Multifamily	\$1,663,100

Check the applicable box: Single family Commercial/Industrial
 Residential Condominium Residential Multi Unit Vacant, Unimproved land
 Manufactured Home Manufactured Housing Park Other: _____

SECTION D. Pending Appeals

List any pending and/or prior appeals on file with this board. Attach additional sheets if needed.

Docket # _____ Docket # _____ Docket # _____

MUNICIPALITY COPY

SECTION E. Other Property(ies) Owned by the Taxpayer(s) which is (are) NOT Being Appealed

List other property(ies) owned in the same name(s) in the municipality that is (are) not being appealed. (Attach additional sheets if needed.)

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

SECTION F. Reasons for Appeal

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

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

Note: If you also intend to rely upon an appraisal as the grounds of your appeal, you shall so state in Section F, and if currently available, provide it with the appeal.

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

Your appeal will be limited to the grounds you list here. Tax 203.03(g). (Attach additional sheets if needed.)

Please note that the information we have supplied in support of the abatement request is illustrative of the fact that the property's assessment is not based on the property's fair market value and is excessive and disproportional. The Taxpayer has provided this information in good faith as some indication of the market data supporting its abatement, recognizing that there may be additional supportive market information that it has not been able to locate and evaluate. The Taxpayer reserves the right to present additional information in support of the abatement request, including an appraisal, considering and analyzing all pertinent approaches to value. The Taxpayer notes that the New Hampshire Supreme Court has held that the tax abatement system is to be construed liberally to advance remedial justice and to be free from technical and formal obstructions. See, GGP Steeplegate, Inc. v Concord, 150 N.H.683, 845 A.2d 581(2004); Arlington Mills v Salem, 83 N.H.148, 140 A.163(1937) The Taxpayer respectfully requests the opportunity to meet with the Municipality to discuss its concerns about its abatement and present information supporting its request.

SECTION G. Taxpayer's(s)' Opinion of Market Value

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

Town Parcel ID # 106-37 Appeal Year Market Value \$ 1,310,000

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

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

See Attached

SECTION H. Comparable Properties

List the properties you are relying upon to show overassessment of your property(ies).

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

SECTION I. Certification by Party(ies)

By signing below, the person(s) appealing certifies (certify) and swear(s) under the penalties of RSA 641:3 (**check off to ensure compliance**):

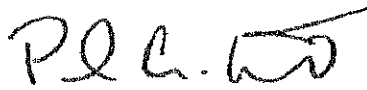
a written abatement application was timely filed with the municipality, and the application included the property(ies) appealed;

the municipality has responded to the abatement application, or July 1 has passed and the municipality has not provided a response to the abatement application; and

the appeal has a good faith basis and the facts stated are true to the best of my/our knowledge.

Date: August 26, 2024

Signature:



Print Name: Paul Krupinsky

Commercial Property Tax Management, LLC

Date: _____

Signature: _____

Print Name: _____

SECTION J. Certification and Appearance by Representative (If other than Party(ies) Appealing)

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

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

Date: August 26, 2024



(Representative's Signature)

Paul Krupinsky Commercial Property Tax Management, LLC
(Print Name)

FILING INSTRUCTIONS

Mail the completed appeal document, along with a **nonrefundable** \$65.00 check, payable to:
"Treasurer, State of New Hampshire"

Board of Tax and Land Appeals
Governor Hugh J. Gallen State Office Park
107 Pleasant Street, Johnson Hall
Concord, NH 03301

Web Site: www.state.nh.us/btla

MAKE A COPY OF THIS DOCUMENT FOR YOUR OWN RECORDS

RECEIVED

SEP 03 2024

FILED 

NH Board of Tax & Land Appeals

FOR BTLA USE ONLY

Municipality: Durham

Check #: 2851

Amount: 65.00

NH Beta Housing LLC, Durham NH
Tax Year 2023
 28 Madbury Road
 Map 106 Lot 37

Stabilized Rental Income Pro Forma

Unit Type	Living Area	Number of Beds	Market Rent	Total Monthly	Total Annual
2 Beds	340	32	\$650	\$20,800	\$249,600
Totals (Avg.):	6,120	32	\$650	\$20,800	\$249,600

Stabilized Income and Expense Pro Forma

	Income	% E.G.I.	\$/Bed
POTENTIAL RENTAL INCOME	\$249,600	#DIV/0!	\$7,800
LESS: Vac., Coll. Loss & Concessions (15%)	37,400	17.6%	\$1,169
EFFECTIVE RENTAL INCOME	\$212,200	100.0%	\$6,631
Other Income	0	0.0%	\$0
EFFECTIVE GROSS INCOME	\$212,200	100.0%	\$6,631
OPERATING EXPENSES			
Management Fee	\$12,700	6.0%	\$397
Administrative & General	9,600	4.5%	300
Utilities	35,200	16.6%	1,100
Repairs & Maintenance	24,000	11.3%	750
Replacement Reserves	2,400	1.1%	75
TOTAL OPERATING EXPENSES	\$83,900	39.5%	\$2,622
FIXED EXPENSES:			
Real Estate Taxes	\$0	0.0%	\$0
Insurance	6,400	3.0%	200
TOTAL FIXED EXPENSES	\$6,400	3.0%	\$200
TOTAL EXPENSES	\$90,300	42.6%	\$2,822
NET OPERATING INCOME	\$121,900	57.4%	\$3,809

Capitalization Process

DIRECT CAPITALIZATION	Overall Rate	Effective Tax Rate	Capitalization Rate	Value	Per Bed
Proforma N.O.I. Capitalized at	7.50%	1.825%	9.325%	\$1,307,239	\$40,851
LESS: Deferred Maintenance				\$0	
PLUS: Excess Land				\$0	
Indicated Market Value				\$1,307,239	\$40,851
				INDICATED MARKET VALUE	\$40,938
				TY 2023 Assessment	\$51,972
				Equalized Value @ 94.2%	\$55,172

**TOWN OF DURHAM
STATE OF NEW HAMPSHIRE
AGENT AUTHORIZATION**

TAXPAYER: New Hampshire Beta Housing LLC

AGENT FIRM: **Commercial Property Tax Management, LLC**
788 Elm Street
Manchester, NH 03101
Telephone: 603-314-0135
Fax: 603-314-0138

SPECIFIC AGENTS: **Commercial Property Tax Management, LLC & Consultants**

PROPERTY/PARCEL(S): 28 Madbury Road
PARCEL ID: 106-37

On behalf of Taxpayer, Taxpayer authorizes **Commercial Property Tax Management, LLC** to sign and file applications for changed assessments, inspect all Assessor's records available to Taxpayer, negotiate and execute stipulations, settlements and similar agreements regarding changed assessments and procedural matters with the Assessor and Assessment Appeals Board, and represent Taxpayer at hearings before the Assessment Appeals Board. Agents shall provide Taxpayer with a copy of any application filed with the Assessment Appeals Board. Agents shall also be copied on all documents pertaining to the assessment, abatement, hearing notifications and findings of the above-referenced property. This agency is subject to the terms and conditions of the contract between Taxpayer and Agents and is for:

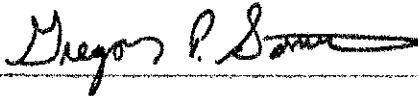
[Check applicable box]

The specific parcels and/or assessments referenced above.

All parcels and assessments of Taxpayer in the above-named jurisdiction.

TAXPAYER:

New Hampshire Beta Housing LLC

By: 

DATED: January 2, 2024

Name: Gregory P. Somers

Title: CEO

Town of Durham, NH				
Property Tax Bill Calculation, TY 2022				
Owner	NH Beta Housing LLC			
PID	106-37			
Address	28 Madbury Road			
WHAT WAS TAXED				
Total Assessed Value	1,144,300	1,144,300		
Exemption (solar,)	-	-		
Value Tax Applied To:	1,144,300.00	1,144,300.00		
Credit (veterans,)	-	-		
Tax Bill#:	103565	106081		
PropTax Issue 1 st or 2 nd	1	2		
Due Date:	7/1/2022	12/19/2022		
Paid Date:	6/24/2022	12/19/2022		
Tax Rate Applied:				
Town	3.930	8.130		
County	1.395	2.820		
Local School	7.640	16.560		
State School	0.990	1.530		
Total Rate	13.955	29.040		
tax will be roughly	15,968.71	33,230.47		
Resulting in Taxes of:				
Town	4,497.00	9,303.00		
County	1,596.00	3,227.00		
Local School	8,742.00	18,950.00		
State School	1,133.00	1,751.00		
Tax Calculated	15,968.00	33,231.00		
Less Credit & 1st Bill				
is the Amount Billed:	15,968.00	17,263.00		
WHAT SHOULD HAVE BEEN TAXED				
Total Assessed Value	1,144,300	1,036,475		
Exemption (solar,)	-	-		
Value Tax Applied To:	1,144,300.00	1,036,475.00		
Credit (veterans,)	-	-		
Tax Bill#:	103565	106081		
PropTax Issue 1 st or 2 nd	1	2		
Due Date:	7/1/2022	12/19/2022		
Paid Date:	6/24/2022	12/19/2022		
Tax Rate Applied:				
Town	3.930	8.130		
County	1.395	2.820		
Local School	7.640	16.560		
State School	0.990	1.530		
Total Rate	13.955	29.040		
tax will be roughly	15,968.71	30,099.23		
Resulting in Taxes of:				
Town	4,497.00	8,427.00		
County	1,596.00	2,923.00		
Local School	8,742.00	17,164.00		
State School	1,133.00	1,586.00		
Tax Calculated	15,968.00	30,100.00		
Less Credit & 1st Bill				
is the Amount Billed:	15,968.00	14,132.00		
WHAT SHOULD BE ABATED				
Difference in Billed-SHB = Abate	-	3,131.00	3,131.00	= To Be Abated
RSA 76:17-a Rate of Interest Pybl	4.00%	4.00%		
Enter Date Town will Payback	2/14/2025	2/14/2025		
Number of Days of Interest =	966	788		
Interest Payable	-	270.38	270.38	= Interest Owed
Less Previously Abated Amount of				
Total To Be Abated	-	3,401.38	3,401.38	

Town of Durham, NH				
Property Tax Bill Calculation, TY 2023				
Owner	NH Beta Housing LLC			
PID	106-37			
Address	28 Madbury Road			
WHAT WAS TAXED				
Total Assessed Value	1,144,300	1,663,100		
Exemption (solar,)	-	-		
Value Tax Applied To:	1,144,300.00	1,663,100.00		
Credit (veterans,)	-	-		
Tax Bill#:	109656	111131		
PropTax Issue 1 st or 2 nd	1	2		
Due Date:	7/3/2023	12/18/2023		
Paid Date:	6/20/2023	12/13/2023		
Tax Rate Applied:				
Town	4.070	5.750		
County	1.410	1.760		
Local School	8.280	11.580		
State School	0.765	1.390		
Total Rate	14.525	20.480		
tax will be roughly	16,620.96	34,060.29		
Resulting in Taxes of:				
Town	4,657.00	9,563.00		
County	1,613.00	2,927.00		
Local School	9,475.00	19,259.00		
State School	875.00	2,312.00		
Tax Calculated	16,620.00	34,061.00		
Less Credit & 1st Bill				
is the Amount Billed:	16,620.00	17,441.00		
WHAT SHOULD HAVE BEEN TAXED				
Total Assessed Value	1,144,300	1,542,760		
Exemption (solar,)	-	-		
Value Tax Applied To:	1,144,300.00	1,542,760.00		
Credit (veterans,)	-	-		
Tax Bill#:	109656	111131		
PropTax Issue 1 st or 2 nd	1	2		
Due Date:	7/3/2023	12/18/2023		
Paid Date:	6/20/2023	12/13/2023		
Tax Rate Applied:				
Town	4.070	5.750		
County	1.410	1.760		
Local School	8.280	11.580		
State School	0.765	1.390		
Total Rate	14.525	20.480		
tax will be roughly	16,620.96	31,595.72		
Resulting in Taxes of:				
Town	4,657.00	8,871.00		
County	1,613.00	2,715.00		
Local School	9,475.00	17,865.00		
State School	875.00	2,144.00		
Tax Calculated	16,620.00	31,595.00		
Less Credit & 1st Bill				
is the Amount Billed:	16,620.00	14,975.00		
WHAT SHOULD BE ABATED				
Difference in Billed-SHB = Abate	-	2,466.00	2,466.00	= To Be Abated
RSA 76:17-a Rate of Interest Pybl	4.00%	4.00%		
Enter Date Town will Payback	2/14/2025	2/14/2025		
Number of Days of Interest =	605	429		
Interest Payable	-	115.94	115.94	= Interest Owed
Less Previously Abated Amount of				
Total To Be Abated	-	2,581.94	2,581.94	

Town of Durham, NH				
Property Tax Bill Calculation, TY2024				
Owner	NH Beta Housing LLC			
PID	106-37			
Address	28 Madbury Road			
WHAT WAS TAXED				
Total Assessed Value	1,663,100	1,663,100		
Exemption (solar,)	-	-		
Value Tax Applied To:	1,663,100.00	1,663,100.00		
Credit (veterans,)	-	-		
Tax Bill#:	113592	117179		
PropTax Issue 1 st or 2 nd	1	2		
Due Date:	7/3/2024	12/16/2024		
Paid Date:	7/8/2024	UNPAID		
Tax Rate Applied:				
Town	2.875	5.750		
County	0.880	1.850		
Local School	5.790	11.520		
State School	0.695	1.210		
Total Rate	10.240	20.330		
tax will be roughly	17,030.14	33,810.82		
Resulting in Taxes of:				
Town	4,781.00	9,563.00		
County	1,464.00	3,077.00		
Local School	9,629.00	19,159.00		
State School	1,156.00	2,012.00		
Tax Calculated	17,030.00	33,811.00		
Less Credit & 1st Bill				
is the Amount Billed:	17,030.00	16,781.00		
WHAT SHOULD HAVE BEEN TAXED				
Total Assessed Value	1,663,100	1,542,760		
Exemption (solar,)	-	-		
Value Tax Applied To:	1,663,100.00	1,542,760.00		
Credit (veterans,)	-	-		
Tax Bill#:	113592	117179		
PropTax Issue 1 st or 2 nd	1	2		
Due Date:	7/3/2024	12/16/2024		
Paid Date:	7/8/2024	UNPAID		
Tax Rate Applied:				
Town	2.875	5.750		
County	0.880	1.850		
Local School	5.790	11.520		
State School	0.695	1.210		
Total Rate	10.240	20.330		
tax will be roughly	17,030.14	31,364.31		
Resulting in Taxes of:				
Town	4,781.00	8,871.00		
County	1,464.00	2,854.00		
Local School	9,629.00	17,773.00		
State School	1,156.00	1,867.00		
Tax Calculated	17,030.00	31,365.00		
Less Credit & 1st Bill				
is the Amount Billed:	17,030.00	14,335.00		
WHAT SHOULD BE ABATED				
Difference in Billed-SHB = Abate	-	2,446.00	2,446.00	= To Be Abated
RSA 76:17-a Rate of Interest Pybl	4.00%	4.00%		
Enter Date Town will Payback	2/14/2025	2/14/2025		
Number of Days of Interest =	221	-		
Interest Payable	-	-	-	= Interest Owed
Less Previously Abated Amount of				
Total To Be Abated	-	2,446.00	2,446.00	



TOWN OF DURHAM

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AGENDA ITEM: **#8D_{TS}**

DATE: February 3, 2025

COUNCIL COMMUNICATION

INITIATED BY: Stephen Gianotti

AGENDA ITEM: SHALL THE TOWN COUNCIL APPROVE RESOLUTION #2025-01
RECOGNIZING THE 101ST ANNIVERSARY OF THE UNH THEATRE
AND DANCE PROGRAM?

CC PREPARED BY: Karen Edwards, Administrative Assistant

PRESENTED BY: Todd I. Selig, Administrator

AGENDA DESCRIPTION:

Stephen Gianotti, Founder & President of the Woodland Group LLC, contacted Administrator Selig for help in promoting the 101st anniversary of the UNH Theatre and Arts Program. This program allows students the chance to major in Theatre with options to include minors in dance, youth drama, and acting and directing to name a few.

This year's UNH Dance Company Concert will be held February 20 – 23, 2025 in the Paul Creative Arts Center.

LEGAL AUTHORITY:

N/A

LEGAL OPINION:

N/A

FINANCIAL DETAILS:

N/A

SUGGESTED ACTION OR RECOMMENDATIONS:

MOTION:

The Durham Town Council does hereby, approve Resolution #2025-01 recognizing the 101st anniversary of the UNH Theatre and Dance Program.

RESOLUTION #2025-01 OF DURHAM, NEW HAMPSHIRE

RECOGNIZING THE 101ST ANNIVERSARY OF THE UNH THEATRE AND DANCE PROGRAM

WHEREAS, The origins of the Department of Theatre & Dance begin in 1923 with the play *Dulcy*, produced by the Mask & Dagger Dramatic Society student organization along with faculty advisor and Professor of English, William Hennessy. For the next 20 years, Hennessy would be the driving force for educational theatre at UNH. ; and

WHEREAS, In the first few years, performances took place in the Community House of the Durham Community Church and the Armory (now the front section of New Hampshire Hall). In 1927, performances moved to the newly renovated Murkland Auditorium where they would continue until 1940; and

WHEREAS, In 1944, Prof. Joseph Bacheller, Professor of Speech, would take over as faculty advisor and continue being a leader for theatre at UNH for the next 30 years. Performances took place in the New Hampshire Hall Gymnasium starting in 1941 and would continue there until 1960; and

WHEREAS, In the early 1960's, the theatre program received a major boost. It found its new home in the Paul Creative Arts Center, a new state-of-the-art facility. At this time, the program separated itself from the English Department and became the Department of Speech and Drama. Joining Prof. Batcheler at this time were Prof. John Edwards and Prof. Gilbert Davenport. Course offerings originally limited to dramatic literature expanded to classes in acting, directing, scene and costume design; and

WHEREAS, In 1969, Prof. Carol Lucha Burns joined the department and expand its youth drama and theatre education offerings. At this same time, Project TRY (Theatre Resources for Youth) and the Little Red Wagon program became part of the department. It continues to be the longest continually operating youth theatre tour in the county (minus a few COVID years.) ; and

WHEREAS, Generations of UNH students learned the importance of theatre for youth, and thousands of children throughout New England gained a love of

Theatre due to the Little Red Wagon visiting their town each summer. In the mid-1970s, Dance would join the department under the guidance of such faculty members as Prof. Jean Brown, Prof. Jean Mattox, Prof. Larry Robertson, and Prof. Gay Nardone. Continuously evolving, UNH was one of the first universities in the country to offer classes in Aerial Dance; and

WHEREAS, In the 101 years since its inception, the UNH Theatre & Dance Department has produced over 850 productions with the support of approximately 100 faculty and staff and thousands of UNH students. It has persevered through many challenges, such as the shortage of male actors during World War II and the dilemma of how to continue to produce live theatre and dance during the COVID pandemic. The passion exhibited by Prof. William Hennessy and the dozen or so students involved in that first Dulcy performance 101 years ago endures and will continue to inspire generations to come.

NOW, THEREFORE BE IT RESOLVED by the Durham Town Council, the governing and legislative body of the Town of Durham, New Hampshire, does hereby approve **Resolution #2025-01** recognizing the 101st anniversary of the UNH Theatre and Dance Program.

PASSED AND ADOPTED this 3rd day of **February, 2025** by a majority vote of the Durham Town Council with _____ voting in favor, _____ voting against, and _____ abstentions.

Sally Needell, Chair
Durham Town Council

ATTEST:

Rachel Deane, Town Clerk-Tax Collector



TOWN OF DURHAM

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AGENDA ITEM: **#8E**

DATE: February 3, 2025

COUNCIL COMMUNICATION

INITIATED BY: Administrator Todd Selig

AGENDA ITEM: SHALL THE TOWN COUNCIL UNSEAL THE NONPUBLIC SESSION MINUTES FROM THE YEAR 2009 DATED MARCH 16 AND DECEMBER 21; AND FROM THE YEAR 2010 DATED FEBRUARY 15 AND APRIL 5?

CC PREPARED BY: Karen Edwards, Administrative Assistant

PRESENTED BY: Todd I. Selig, Administrator

AGENDA DESCRIPTION:

The process for Nonpublic Session minutes is stated in RSA 91 A:3 as follows:

III. Minutes of meetings in nonpublic session shall be kept and the record of all actions shall be promptly made available for public inspection, except as provided in this section. Minutes of such sessions shall record all actions in such a manner that the vote of each member is ascertained and recorded. Minutes and decisions reached in nonpublic session shall be publicly disclosed within 72 hours of the meeting, unless, by recorded vote of 2/3 of the members present taken in public session, it is determined that divulgence of the information likely would affect adversely the reputation of any person other than a member of the public body itself, or render the proposed action ineffective, or pertain to terrorism, more specifically, to matters relating to the preparation for and the carrying out of all emergency functions, developed by local or state safety officials that are directly intended to thwart a deliberate act that is intended to result in widespread or severe damage to property or widespread injury or loss of life. This shall include training to carry out such functions. In the event of such circumstances, information may be withheld until, in the opinion of a majority of members, the aforesaid circumstances no longer apply. For all meetings held in nonpublic session, where the minutes or decisions were determined to not be subject to full public disclosure, a list of such minutes or decisions shall be kept and this list shall be made available as soon as practicable for public disclosure. This list shall identify the public body and include the date and time of the meeting in nonpublic session, the specific exemption under paragraph II on its face which is relied upon as foundation for the nonpublic session, the date of the decision to withhold the minutes or decisions from public disclosure, and the

date of any subsequent decision, if any, to make the minutes or decisions available for public disclosure. Minutes related to a discussion held in nonpublic session under subparagraph II(d) shall be made available to the public as soon as practicable after the transaction has closed or the public body has decided not to proceed with the transaction.

IV. (a) A public body or agency may adopt procedures to review minutes of meetings held in nonpublic session and to determine by majority vote whether the circumstances that justified keeping meeting minutes from the public under RSA 91-A:3, III no longer apply. If the public body determines that those circumstances no longer apply, the minutes shall be available for release to the public pursuant to this chapter.

*(b) In the absence of an adopted procedure to review and determine whether the circumstances no longer apply for meeting minutes kept from the public, the public body or agency shall review and determine by majority vote whether the circumstances that justified keeping meeting minutes from the public under RSA 91 A:3, III no longer apply. This review shall occur no more than 10 years from the last time the public body voted to prevent the minutes from being subject to public disclosure. **Meeting minutes that were kept from the public prior to the effective date of this paragraph that are not reviewed by the public body or agency within 10 years of the effective date of this paragraph shall be subject to public disclosure without further action of the public body.***

This statute was revised in 2023 to contain the last highlighted section. The Town of Durham has sealed nonpublic minutes dating back to 2000. Throughout this year, these minutes will be brought to the Council to determine if they should remain sealed or be unsealed for public viewing. At this meeting the nonpublic minutes from the years 2009 and 2010 will be reviewed. The Administrator has reviewed the minutes from the meetings listed and has determined there is no longer a valid reason to keep the minutes sealed.

LEGAL AUTHORITY:

RSA 91 A:3

LEGAL OPINION:

N/A

FINANCIAL DETAILS:

N/A

SUGGESTED ACTION OR RECOMMENDATIONS:

MOTION:

The Town Council does hereby unseal the Nonpublic Session minutes from the year 2009 dated March 16 and December 21; and from the year 2010 dated February 15 and April 5.



TOWN OF DURHAM

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AGENDA ITEM: **#10** *TS*

DATE: **February 3, 2025**

COUNCIL COMMUNICATION

INITIATED BY: Gail Jablonski, Business Manager

AGENDA ITEM: **END OF YEAR FINANCIAL REPORT THROUGH DECEMBER 31, 2024**

CC PREPARED BY: Gail Jablonski, Business Manager

PRESENTED BY: Gail Jablonski, Business Manager

AGENDA DESCRIPTION:

In compliance with section 5.6 of the Durham Town Charter attached for your review and consideration is the unaudited year-end financial report for 2024. General Fund information is broken down by function which may be helpful for your analysis and for the purpose of discussion at the Town Council Meeting. Revenue and expense reports for all other funds are presented in summary format.

LEGAL AUTHORITY:

Durham Town Charter Section 5.6

LEGAL OPINION:

N/A

FINANCIAL DETAILS:

Revenues: The Town's revenue as of December 31, 2024, is estimated to be in line with projected estimates.

Expenses: The Town's unaudited expenditures as of December 31, 2024, show a total expenditure of 96.3% of the total approved budget amount. We still have a few 2024 invoices coming through that will change this figure but not significantly.

Each department was instrumental in keeping the budget in check. The Direct Assistance (Welfare) line was overspent. In 2024 the Town assisted applicants with rent, electricity and heating oil expenses. We currently have 2 active cases of public assistance.

The Parks and Recreation Department was over due to adding in additional programs throughout the year, however, these costs were offset with the additional revenues that were brought in.

The Administrator's line was overbudget in the contracted services line. Some items which were unbudgeted but paid for out of this account included a contribution to the UNH CatTrax program, research relating to tax deeding of properties, a survey of the right-of-way for property located on Durham Point Road and consulting services for the Wagon Hill Farm Shoreline application.

There were three areas in Public Works which showed overages. Rich Reine, Public Works Director, has provided the following information:

Parks & Grounds Maintenance - is over budget almost exclusively due to John Baker's salary which was billed toward the Part Time Payroll Account number 01-4520-808-01-020. As you know John was strategically kept on board during the FY2024 Budget year to provide critical support while administrative vacancies existed. John has now been formally hired as the Administrative Assistant with his payroll now coded accordingly and consistent with the Administrative Assistant position.

Equipment Maintenance - is over budget for several reasons. The first and largest impact is a result of an overage in account number 01-4312-822-45-000 related to the repair of the 2017 Volvo L70 wheel loader which encountered a catastrophic transmission failure requiring a complete replacement of the transmission, clutch packs, and transmission oil cooler. This totaled \$40,720.64. The next significant variance in the 822-account resulted from failures of emission systems including the EGR cooler and DEF systems throughout the budget year in two front line 6-wheel plow and dump trucks. This totaled \$28,841.28. Due to these overages and the critical need for this equipment to be repaired, Public Works prioritized expenditures within the FY 2024 budget to ensure the total budget was not exceeded.

Transfer Station - The Sanitation Program and budget consists of a total of 6 budgets including Sanitation Administration, Roll Off Vehicle, Curbside Collection, Recycling, Litter Removal and Transfer Station. The total full-time wages for all 6 budgets is equal to \$242,800. Depending on operational needs, each employee's payroll is coded to one of more of these budgets bi-weekly. The budget breakdown represents a best estimate of where employees are and will be assigned through the year from historic budget information. For fiscal year 2024 the other 4 budgets, not including the Transfer station or Sanitation admin, were underspent by \$25,505.79, leaving a budget exceedance of \$12,418 within the Transfer Station Budget. This additional overage is a result of Highway and Grounds staff filling in during the year for staffing related to absences

due to non-work-related injuries, short term disability and collection equipment failures requiring additional staffing to complete daily Sanitation Division tasks. In addition, the Department required expenditures of OT to meet demands on Saturday's public transfer station hours, until a part time attendant was hired beginning at the end of July 2024.

There are no major items to be noted for the Other Funds Summary which includes Water, Sewer, Parking, Depot Road, Churchill Rink and Library Funds

REPORT ON IMPACT FEES

Per RSA 674:21 V(l) No later than 60 days following the end of the fiscal year, any municipality having adopted an impact fee ordinance shall prepare a report listing all expenditures of impact fee revenue for the prior fiscal year.

PARKING IMPACT FEES

In 2023 there was no activity in the Parking Impact Fees and the balance as of 12/31/2024 is \$0.00.

SCHOOL IMPACT FEES

In 2024 we released the School Impact Fees being held totaling \$77,957.80 to the Oyster River Cooperative School District. The balance as of 12/31/2024 is \$0.00.

SUGGESTED ACTION OR RECOMMENDATIONS:

No formal action is required. This report is presented as information to keep the Council informed on the Town's financial position.

2024 Budget/Estimated General Fund - UNAUDITED					
January 1 - December 31, 2024					
PROPERTY TAXES/ABATEMENTS/CREDITS	Estimated Revenue 2024	Revenues Ending 12/31/24	Revenues Under (Over) 2024	Percent Collected 12/31/24	Percent Collected 12/31/23
Property Taxes	\$10,795,215	\$10,749,507	\$45,708	99.6%	100.0%
Payment in Lieu of Taxes	\$1,102,100	\$994,373	\$107,727	90.2%	94.7%
Abatements	(\$485,000)	(\$126,046)	(\$358,954)	26.0%	88.5%
Veteran Service Credits	(\$129,500)	(\$158,000)	\$28,500	122.0%	101.5%
REVENUES	Estimated Revenue 2024	Revenues Ending 12/31/24	Revenues Under (Over) 2024	Percent Collected 12/31/24	Percent Collected 12/31/23
Interest and Penalties on Delinquent Taxes	\$60,000	\$33,550	\$26,450	55.9%	144.8%
Permit Fees	\$1,606,650	\$1,617,678	(\$11,028)	100.7%	117.8%
State/Federal Revenues	\$1,667,100	\$1,915,477	(\$248,377)	114.9%	126.5%
Intergovernmental Revenues (ORCSD-SRO)	\$91,500	\$91,534	(\$34)	100.0%	100.0%
UNH - Shared Services, School, Fire & Debt Service	\$2,714,350	\$2,681,389	\$32,961	98.8%	98.6%
Departmental Income	\$285,700	\$447,542	(\$161,842)	156.6%	136.8%
Fire and Police Special Details	\$170,000	\$159,194	\$10,806	93.6%	176.1%
Miscellaneous Revenue	\$951,900	\$1,118,068	(\$166,168)	117.5%	133.9%
Fund Balance	\$485,000	\$0	\$485,000	0.0%	0.0%
Total General Fund Revenues	\$8,032,200	\$8,064,432	(\$32,232)	100.4%	115.9%
EXPENDITURES	Council Budget 2024	Expended Through 12/31/24	Expenditures Under (Over) 2024	Percent Expended 12/31/24	Percent Expended 12/31/23
GENERAL GOVERNMENT					
Town Council	\$162,250	\$69,234	\$93,016	42.7%	19.3%
Town Treasurer	\$6,030	\$5,813	\$217	96.4%	100.0%
Town Administrator	\$432,400	\$459,889	(\$27,489)	106.4%	103.4%
Elections	\$28,100	\$22,708	\$5,392	80.8%	80.1%
Tax Collector/Town Clerk	\$297,540	\$303,474	(\$5,934)	102.0%	96.6%
Accounting	\$508,180	\$470,523	\$37,657	92.6%	100.6%
Assessing	\$255,350	\$254,756	\$594	99.8%	95.6%
Legal - Attorney Fees	\$80,000	\$75,552	\$4,448	94.4%	65.3%
Planning	\$219,200	\$211,896	\$7,304	96.7%	99.2%
Boards/Commissions/Committees	\$59,100	\$42,363	\$16,737	71.7%	55.7%
DCAT	\$183,970	\$167,773	\$16,197	91.2%	94.2%
GIS	\$120,650	\$116,623	\$4,027	96.7%	97.6%
MIS	\$570,530	\$559,034	\$11,496	98.0%	99.5%
Building Inspection	\$246,300	\$232,793	\$13,507	94.5%	85.7%
Emergency Management	\$1,000	\$745	\$255	74.5%	103.1%
Other General Government	\$324,000	\$301,265	\$22,735	93.0%	79.6%
General Government Total	\$3,494,600	\$3,294,441	\$200,159	94.3%	89.0%
PUBLIC SAFETY					
Police Department	\$3,551,645	\$3,262,447	\$289,198	91.9%	98.1%
Police Department Special Details	\$84,000	\$76,831	\$7,169	91.5%	162.1%
Fire Department	\$4,863,250	\$4,688,812	\$174,438	96.4%	98.2%
Fire Department Special Details	\$38,600	\$35,194	\$3,406	91.2%	147.4%
Communication Center	\$31,000	\$25,041	\$5,959	80.8%	123.7%
Ambulance Services	\$147,720	\$147,718	\$2	100.0%	100.0%
Public Safety Total	\$8,716,215	\$8,236,043	\$480,172	94.5%	99.0%

Council Communication – End of Year Financial Report
Page 5

EXPENDITURES	Council Budget 2024	Expended Through 12/31/24	Expenditures Under (Over) 2024	Percent Expended 12/31/24	Percent Expended 12/31/23
PUBLIC WORKS					
Administration	\$411,800	\$360,765	\$51,035	87.6%	94.1%
Engineer	\$163,900	\$96,921	\$66,979	59.1%	75.4%
Stormwater Permitting	\$3,500	\$3,288	\$212	93.9%	76.2%
Town Buildings	\$360,500	\$362,101	(\$1,601)	100.4%	93.4%
Town Cemeteries & Trusted Graveyards	\$10,850	\$4,615	\$6,235	42.5%	76.6%
Wagon Hill & Parks & Grounds Maintenance	\$223,910	\$269,691	(\$45,781)	120.4%	114.8%
Equipment Maintenance	\$288,550	\$338,554	(\$50,004)	117.3%	82.3%
Roadway Maintenance	\$195,800	\$162,124	\$33,676	82.8%	78.7%
Drainage & Vegetation	\$142,100	\$135,620	\$6,480	95.4%	106.8%
Snow Removal	\$340,900	\$283,158	\$57,742	83.1%	76.6%
Traffic Control	\$155,500	\$151,206	\$4,294	97.2%	100.9%
Bridges & Dams	\$231,650	\$217,422	\$14,228	93.9%	81.5%
Use of Donations	\$0	\$3,260	(\$3,260)	0.0%	0.0%
Public Works Total	\$2,528,960	\$2,388,725	\$140,235	94.5%	89.0%
SANITATION					
Solid Waste Administration	\$214,850	\$214,446	\$404	99.8%	81.7%
Rolloff Vehicle Operation	\$72,900	\$54,221	\$18,679	74.4%	73.0%
Curbside Collection	\$235,600	\$230,008	\$5,592	97.6%	106.3%
Litter Removal	\$31,300	\$24,848	\$6,452	79.4%	92.4%
Recycling	\$171,700	\$161,190	\$10,510	93.9%	95.3%
Solid Waste Management Facility (SWMF)	\$160,900	\$198,083	(\$37,183)	123.1%	106.2%
Sanitation Total	\$887,250	\$882,796	\$4,454	99.5%	94.7%
HEALTH & WELFARE					
Health Inspector	\$150	\$0	\$150	0.0%	30.0%
Social Service Agencies	\$12,050	\$12,050	\$0	100.0%	100.0%
Direct Assistance (Welfare)	\$40,000	\$92,228	(\$52,228)	230.6%	293.4%
Health & Welfare Total	\$52,200	\$104,278	(\$52,078)	199.8%	235.7%
CULTURE & RECREATION					
Parks & Recreation Department	\$431,615	\$502,004	(\$70,389)	116.3%	108.5%
UNH Outdoor Pool and ORYA	\$0	\$0	\$0	0.0%	0.0%
Parks & Recreation Committee	\$1,500	\$1,295	\$205	86.3%	94.7%
Memorial Day	\$500	\$207	\$293	41.4%	131.0%
Conservation	\$62,600	\$48,449	\$14,151	77.4%	80.3%
Culture & Recreation Total	\$496,215	\$551,955	(\$55,740)	111.2%	105.6%
DEBT SERVICE					
Principal	\$1,370,010	\$1,369,974	\$36	100.0%	105.8%
Interest	\$338,550	\$336,725	\$1,825	99.5%	97.8%
Debt Service Charges	\$6,000	\$3,140	\$2,860	52.3%	72.5%
Debt Service Total	\$1,714,560	\$1,709,839	\$4,721	99.7%	103.8%
TRANSFERS					
Transfer to Library	\$633,515	\$633,515	\$0	100.0%	100.0%
Transfer to Capital Project Fund	\$771,500	\$771,500	\$0	100.0%	100.0%
Transfer to Capital Reserve Fund	\$20,000	\$20,000	\$0	100.0%	145.6%
Transfer Total	\$1,425,015	\$1,425,015	\$0	100.0%	102.1%
TOTAL GENERAL FUND EXPENDITURES	\$19,315,015	\$18,593,092	\$721,923	96.3%	96.8%

2024 Budget/Estimated Other Funds Summary - UNAUDITED					
January 1 - December 31, 2024					
Water Fund	Estimated 2024	Ending 12/31/24	Under (Over) 2024	Percent as of 12/31/24	Percent as of 12/31/23
Revenues	\$1,545,482	\$1,526,668	\$18,814	98.8%	98.9%
Expenses	\$1,545,482	\$1,444,729	\$100,753	93.5%	96.6%
Sewer Fund	Estimated 2024	Ending 12/31/24	Under (Over) 2024	Percent as of 12/31/24	Percent as of 12/31/23
Revenues	\$3,344,030	\$3,295,048	\$623,613	98.5%	99.8%
Expenses	\$3,344,030	\$3,270,759	\$73,271	97.8%	100.0%
Parking Fund	Estimated 2024	Ending 12/31/24	Under (Over) 2024	Percent as of 12/31/24	Percent as of 12/31/23
Revenues	\$448,000	\$483,832	(\$35,832)	108.0%	108.4%
Expenses	\$448,000	\$271,860	\$176,140	60.7%	71.9%
Depot Road Fund	Estimated 2024	Ending 12/31/24	Under (Over) 2024	Percent as of 12/31/24	Percent as of 12/31/23
Revenues	\$139,000	\$158,760	(\$19,760)	114.2%	135.0%
Expenses	\$139,000	\$20,234	\$118,766	14.6%	25.8%
Churchill Rink Fund	Estimated 2024	Ending 12/31/24	Under (Over) 2024	Percent as of 12/31/24	Percent as of 12/31/23
Revenues	\$342,500	\$368,347	(\$25,847)	107.5%	124.9%
Expenses	\$342,500	\$291,678	\$50,822	85.2%	95.6%
Library Fund	Estimated 2024	Ending 12/31/24	Under (Over) 2024	Percent as of 12/31/24	Percent as of 12/31/23
Revenues	\$652,765	\$632,765	\$20,000	96.9%	99.9%
Expenses	\$652,765	\$628,719	\$24,046	96.3%	99.9%



TOWN OF DURHAM

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AGENDA ITEM: **#12A**

DATE: February 3, 2025

COUNCIL COMMUNICATION

INITIATED BY: Durham Town Council

AGENDA ITEM: CONTINUE DISCUSSION AND FINALIZATION OF ADMINISTRATOR'S ANNUAL PERFORMANCE EVALUATION FOR 2024 IN ACCORDANCE WITH THE EMPLOYMENT AGREEMENT BETWEEN THE ADMINISTRATOR AND THE TOWN OF DURHAM.

CC PREPARED BY: Karen Edwards, Administrative Assistant

PRESENTED BY: Todd I. Selig, Administrator

AGENDA DESCRIPTION:

Pursuant to Section 17 of Administrator Selig's Employment Agreement dated February 19, 2024 [which was specifically requested to be included in the Employment Agreement by Mr. Selig] with the Town:

"Commencing in January 2025, and for each January thereafter, the Town Council shall review/evaluate Selig's performance in accord with the criteria provided to Selig by the Town the preceding April. The Town Council shall provide Selig with a written summary of this Annual Performance Evaluation and shall provide Selig with an opportunity to discuss this evaluation with the Town Council."

On January 6, 2025, the Council began the process for conducting Administrator Selig's annual performance evaluation. Councilors decided to continue with the same process used in recent years in which the Council utilizes a one-page evaluation form/matrix outlining key elements of importance and ranking the administrator's performance (on a scale of 1 to 5) for each element, which includes five categories:

1. Ability to maintain or improve strong relationships;
2. Financial oversight;
3. Leadership;
4. Initiative; and
5. Other.

Rankings included: 5=Excellent, 4=Very Good, 3=Good, 2=Acceptable, 1=Unacceptable.

Council members were provided the matrix via email in Microsoft Word format and were asked to return their responses electronically to Council Chair Sally Needell by January 15. Chair Needell compiled the responses and on Tuesday, January 28, Chair Needell and Vice Chair Friedman met with Administrator Selig to discuss the evaluation results.

Attached for the Council’s information is a matrix which incorporates the results submitted by Council members, as well as responses that were provided

Below is Mr. Selig’s average scores over the past fifteen years, including this year.

<u>YEAR</u>	<u>SCORE</u>
2010	4.3
2011	4.4
2012	4.5
2013	4.0
2014	4.3
2015	4.4
2016	4.5
2017	4.8
2018	4.6
2019	4.6
2020	4.8
2021	4.7
2022	4.9
2023	4.8
2024	4.4

LEGAL AUTHORITY:

Article 4 “Administration of Government”, Section 4.1 of the Durham Town Charter:

“The chief administrative officer of the town shall be the Town Administrator (hereinafter called the "Administrator"), who shall be a full-time regular employee of the Town. The Council shall appoint a person especially qualified by experience and training, who receives the votes of at least five (5) members of the Council, to be Administrator. The Administrator shall serve at the pleasure of the Council, which will fix the Administrator’s salary and terms of employment.”

Article 4 “Administration of Government”, Section 4.3 of the Durham Town Charter:

“The Administrator may be reprimanded or removed for cause by the affirmative vote of at least six (6) members of the Council as herein provided. At least thirty (30) days before the proposed reprimand or removal of the Administrator, the Council shall adopt a resolution stating its intention to reprimand or remove him, the reasons

therefor and an effective date. A copy of the resolution shall be served forthwith on the Administrator, who may, within ten (10) days, demand a public hearing, in which event the Administrator shall not be reprimanded or removed until such public hearing has been held. Upon or after passage of a resolution of intent to remove, the Council may suspend the Administrator from duty, but his pay shall continue until removal. In case of such suspension, the Council shall, by the affirmative vote of the Council, appoint an Acting Administrator to serve at the pleasure of the Council for not more than ninety (90) days. The action of the Council in removing the Administrator shall be final.”

Article II, “Administrative Organization”, Section 4-4 of the Administrative Code”:
“The chief administrative officer of the town shall be the Town Administrator (“Administrator”), who shall be appointed by the Council based upon his training and experience. The Administrator shall serve at the pleasure of the Council, who will also establish his compensation and terms of employment.”

Article 16 of Employment Agreement Between Todd Selig and the Town of Durham states: “Renewal Negotiations. If either the Town or Selig wishes to renew this Agreement at the conclusion of its original seven (7) year term, that party shall notify the other of such intent no later than December 31, 2029. In the event that the parties have not successfully concluded their negotiations by March 1, 2030, subsection 14C shall not apply and Selig shall be free to seek and obtain employment elsewhere at any time, even during the remaining term of this Agreement.”

LEGAL OPINION:

N/A

FINANCIAL DETAILS:

N/A

SUGGESTED ACTION OR RECOMMENDATIONS:

Hold discussion concerning Administrator Selig’s annual evaluation for 2024 and provide feedback to Administrator Selig relative to his performance.

**ANNUAL EVALUATION OF TODD SELIG
2024
TOTAL AVERAGES FROM ALL SCORES**

1 = Unacceptable 2 = Acceptable 3 = Good 4 = Very Good 5 = Excellent

	Ave.
Ability to maintain or improve strong relationships with:	
• Town Council (responsiveness to concerns)	4.8
• External entities such as UNH, town businesses, etc.	4.4
• Town department heads and staff	4.7
• Town committees and boards	4.3
• Serves citizens effectively and efficiently	4.7
Financial oversight:	
• Financial performance of the Town	4.4
• Fiscal responsibility	4.1
• Budget (process, preparation, dissemination)	4.4
• Budget (creation of budget within Council guidelines)	3.9
• Accomplishment of meaningful modifications in the economic relationship with UNH	4.7
Leadership:	
• Provides clear guidance to the Council on all issues	4.8
• Provides effective management of town staff and departments	4.6
• Improves the performance of town staff, when needed. When necessary, has removed individuals who have failed to perform consistent with their job description and/or compensation	3.8
• Competency in human resource area with new hires during his administration	4.3
• Provides leadership and support to town committees and boards as necessary.	4.6
Initiative:	
• Proposes appropriate initiatives/strategic direction to the Council	4.4
• Is timely in follow up reports to Council initiatives	4.8
• Accomplishment of Council's goals and objectives	4.3
• Ability to be a visionary for future community planning	4.1
Other:	
• Appropriately challenges the status quo	3.8
• Willingness to challenge and support his convictions	4.8
• Appropriate allocation of time and energies, including delegating non-essential tasks	4.1

**ANNUAL EVALUATION OF TODD SELIG
2024**

1 = Unacceptable 2 = Acceptable 3 = Good 4 = Very Good 5 = Excellent

	1	2	3	4	5	N/A
Ability to maintain or improve strong relationships with:						
• Town Council (responsiveness to concerns)					X	
• External entities such as UNH, town businesses, etc.						X
• Town department heads and staff						X
• Town committees and boards						X
• Serves citizens effectively and efficiently				X		
Financial oversight:						
• Financial performance of the Town			X			
• Fiscal responsibility			X			
• Budget (process, preparation, dissemination)		X				
• Budget (creation of budget within Council guidelines)			X			
• Accomplishment of meaningful modifications in the economic relationship with UNH						X
Leadership:						
• Provides clear guidance to the Council on all issues				X		
• Provides effective management of town staff and departments						X
• Improves the performance of town staff, when needed. When necessary, has removed individuals who have failed to perform consistent with their job description and/or compensation						X
• Competency in human resource area with new hires during his administration						X
• Provides leadership and support to town committees and boards as necessary.						X
Initiative:						
• Proposes appropriate initiatives/strategic direction to the Council				X		
• Is timely in follow up reports to Council initiatives					X	
• Accomplishment of Council's goals and objectives			X			
• Ability to be a visionary for future community planning						X
Other:						
• Appropriately challenges the status quo						X
• Willingness to challenge and support his convictions					X	
• Appropriate allocation of time and energies, including delegating non-essential tasks						X

Provide additional written evaluation below or separately if you wish. Evaluation forms are due to Sally Needell not later than WEDNESDAY, JANUARY 15, 2025.

JB
Sally,

I have no issue with you sharing my evaluation and comments with Todd.

I am concerned about the lack of perspective for the evaluation and that my responses may be deemed negative when that isn't the case at all. I assume that a 3 is Meeting Expectations and would be considered a truly good mark. I am also not willing to evaluate based on opinion or third hand comments, therefore I have many N/A ratings. For example, it is my belief that Todd represents the Town of Durham in an excellent manner and that he is a good listener to townspeople's complaints and reacts accordingly, but I have no firsthand knowledge of this. The majority of my interactions with Todd have been at the Town Council meetings, budget review sessions, and casual run ins at the Town Hall.

I am also particularly frustrated by the lack of financial management reporting and detailed analysis. I lay the blame for much of that on the Town Council who I perceive to be disinterested in delving into financial issues beyond carping during budget reviews. And in most respects isn't prepared (me included) for detailed budget review, analysis and authorization. The status quo appears to be let Todd manage the process and if it hits the fan then he will take most of the heat anyway.

James A Bubar

Serves citizens effectively and efficiently

My evaluation is based on the emails that Todd has distributed to the Council. His responses are courteous, well documented when appropriate, and have included subordinates' responses where warranted. He expresses what appears to be legitimate concern for the recipient whether the outcome is the one that that recipient desired. Many of these emails are initially emotionally charged and I think Todd has done a much better than expected job at diffusing the emotion and kindly laying out the facts and decision.

Financial performance of the Town

The Town is reasonably within the budget parameters. What we don't know is how much of the original budget really was accomplished and how much of the budget was reassigned to complete the activities that were accomplished. Case in point is the rearranging of the Fire Department training budget to offset the overtime required to adjust for the unplanned employee outages.

Fiscal responsibility

In my opinion Fiscal Responsibility belongs to the Town Council, Todd is responsible for Financial Performance and Budget Compliance.

Budget (process, preparation, dissemination)

The budget process seems to be designed to confuse the Town Council. The use of detailed ledger account level reporting is contrary to management financial reporting that would be designed to encourage active management participation. I realize that this is the approach that has historically been used, and I lay the majority of frustration with the Town Council's apparent desire to ignore being involved in the active fiscal management of the Town.

Budget (creation of budget within Council guidelines)

The budget was created to reasonably meet the guidelines.

Provides clear guidance to the Council on all issues

I have no reason to believe that he has shaded his comments on issues and speaks to what he believes is in the best interests of the Town. He could have been more forthcoming on how to attain the budgetary increase for 2025 instead of objecting to the proposed solution. I only expect the budgetary issues to be more severe in 2025 and he should take the point during the annual goal setting exercise to more forcefully set the stage for the budget that will be presented later in the year.

Provides clear guidance to the Council on all issues

On numerous occasions Todd has provided the Council with background on legal matters, legislative issues, and Town affairs that provided the necessary information for the Council to make an informed decision. His length of service with the Town and his willingness to participate at the State level provides depth to his comments and sound reasoning.

Proposes appropriate initiatives/strategic direction to the Council

His comments during 2024 were more in reaction to non-Council initiatives.

Is timely in follow up reports to Council initiatives

He does an excellent job of following up at our next meeting on those issues raised that he can't readily respond to during the meeting. His follow-up is excellent.

Accomplishment of Council's goals and objectives

In general, the Town has accomplished the stated goals that were laid out last spring. Todd has built a very transparent organization and that is a credit to his leadership. I personally take issue with many of the objectives as they are nothing more than a rehashing of what departments are responsible for, and that goals and objectives are loftier and the objectives are typically not recurring.

Willingness to challenge and support his convictions:

In many cases Todd appears to have strong positions but has shown an ability to listen to constructive arguments and modify his position accordingly.

**ANNUAL EVALUATION OF TODD SELIG
2024**

See ranking designators on the next page

1 = Unacceptable 2 = Acceptable 3 = Good 4 = Very Good 5 = Excellent

	1	2	3	4	5	N/A
Ability to maintain or improve strong relationships with:						
• Town Council (responsiveness to concerns)					5	
• External entities such as UNH, town businesses, etc.				4		
• Town department heads and staff					5	
• Town committees and boards			3.5			
• Serves citizens effectively and efficiently					5	
Financial oversight:						
• Financial performance of the Town				4		
• Fiscal responsibility				4		
• Budget (process, preparation, dissemination)					5	
• Budget (creation of budget within Council guidelines)		2.5				
• Accomplishment of meaningful modifications in the economic relationship with UNH				4		
Leadership:						
• Provides clear guidance to the Council on all issues					5	
• Provides effective management of town staff and departments			3.5			
• Improves the performance of town staff, when needed. When necessary, has removed individuals who have failed to perform consistent with their job description and/or compensation			3.5			
• Competency in human resource area with new hires during his administration					4.5	
• Provides leadership and support to town committees and boards as necessary.			3			
Initiative:						
• Proposes appropriate initiatives/strategic direction to the Council				4		
• Is timely in follow up reports to Council initiatives					5	
• Accomplishment of Council's goals and objectives			3.5			
• Ability to be a visionary for future community planning			3			
Other:						
• Appropriately challenges the status quo			3			
• Willingness to challenge and support his convictions				4		
• Appropriate allocation of time and energies, including delegating non-essential tasks			3.5			

Provide additional written evaluation below or separately if you wish. **Evaluation forms are due to Sally Needell not later than WEDNESDAY, JANUARY 15, 2025.**

*Scores given on the basis that no one could ever get all 5s and be Excellent at everything, and so please take feedback as 5= above and beyond all expectations, 4=performs perfectly, 3=might be room for some growth or improvement in this area, 2=basic expectations met, 1=below expectations. Even the world's best Town Administrator should have some areas for growth each year to continue their professional development.

Always responds to Town Council concerns; however may need to be more proactive with budget and trimming services/explaining to residents why Town operations are imperfect in order to meet Council's budget goals. This would require more challenging of the status quo.

Very strong relationship with UNH, less strong with town businesses.

Doesn't always feel like Town Departments and Committees are all working towards shared goals—budget, Climate Action Plan, etc. Perhaps Todd does beat that drum with the Town Departments but just not in a way that's visible to the Town Council/public?

Some Committees function much better than others. Todd is overall an excellent leader. Might he be willing to organize or lead a training 1x/year for Committee Chairs with tips on how to run Committees effectively?

Have noted frustration among residents and the Council with the Planning Department not being proactive with enforcement, attention to detail, and researching best land use practices from elsewhere to bring to Durham.

Todd's responsiveness to residents' concerns is impressive but do worry it may take too much of his time and make it harder to lead or provide vision to the Town as a whole.

Todd's attention to how state legislation may impact Durham is impressive.

**ANNUAL EVALUATION OF TODD SELIG
2024**

1 = Unacceptable 2 = Acceptable 3 = Good 4 = Very Good 5 = Excellent

	1	2	3	4	5	N/A
Ability to maintain or improve strong relationships with:						
• Town Council (responsiveness to concerns)					X	
• External entities such as UNH, town businesses, etc.					X	
• Town department heads and staff					X	
• Town committees and boards					X	
• Serves citizens effectively and efficiently					X	
Financial oversight:						
• Financial performance of the Town					X	
• Fiscal responsibility					X	
• Budget (process, preparation, dissemination)					X	
• Budget (creation of budget within Council guidelines)				4.5		
• Accomplishment of meaningful modifications in the economic relationship with UNH					X	
Leadership:						
• Provides clear guidance to the Council on all issues					X	
• Provides effective management of town staff and departments					X	
• Improves the performance of town staff, when needed. When necessary, has removed individuals who have failed to perform consistent with their job description and/or compensation						X
• Competency in human resource area with new hires during his administration					X	
• Provides leadership and support to town committees and boards as necessary.					X	
Initiative:						
• Proposes appropriate initiatives/strategic direction to the Council					X	
• Is timely in follow up reports to Council initiatives					X	
• Accomplishment of Council's goals and objectives				4.8		
• Ability to be a visionary for future community planning					X	
Other:						
• Appropriately challenges the status quo				4.5		
• Willingness to challenge and support his convictions					X	
• Appropriate allocation of time and energies, including delegating non-essential tasks				4.5		

Provide additional written evaluation below or separately if you wish. **Evaluation forms are due to Sally Needell not later than WEDNESDAY, JANUARY 15, 2025.**

**ANNUAL EVALUATION OF TODD SELIG
2024**

1 = Unacceptable 2 = Acceptable 3 = Good 4 = Very

Good 5 = Excellent

	1	2	3	4	5	N/A
Ability to maintain or improve strong relationships with:						
• Town Council (responsiveness to concerns)					✓	
• External entities such as UNH, town businesses, etc.					✓	
• Town department heads and staff					✓	
• Town committees and boards					✓	
• Serves citizens effectively and efficiently					✓	
Financial oversight:						
• Financial performance of the Town					✓	
• Fiscal responsibility					✓	
• Budget (process, preparation, dissemination)					✓	
• Budget (creation of budget within Council guidelines)					✓	
• Accomplishment of meaningful modifications in the economic relationship with UNH					✓	
Leadership:						
• Provides clear guidance to the Council on all issues					✓	
• Provides effective management of town staff and departments					✓	
• Improves the performance of town staff, when needed. When necessary, has removed individuals who have failed to perform consistent with their job description and/or compensation					✓	Don't know
• Competency in human resource area with new hires during his administration					✓	
• Provides leadership and support to town committees and boards as necessary.					✓	
Initiative:						
• Proposes appropriate initiatives/strategic direction to the Council					✓	
• Is timely in follow up reports to Council initiatives					✓	
• Accomplishment of Council's goals and objectives					✓	
• Ability to be a visionary for future community planning					✓	
Other:						
• Appropriately challenges the status quo					✓	
• Willingness to challenge and support his convictions					✓	
• Appropriate allocation of time and energies, including delegating non-essential tasks					✓	

Provide additional written evaluation below or separately if you wish. Evaluation forms are due to Sally Needell not later than **WEDNESDAY, JANUARY 15, 2025.**

**ANNUAL EVALUATION OF TODD SELIG
2024**

1 = Unacceptable 2 = Acceptable 3 = Good 4 = Very Good 5 = Excellent

	1	2	3	4	5	N/A
Ability to maintain or improve strong relationships with:						
• Town Council (responsiveness to concerns)					X	
• External entities such as UNH, town businesses, etc.					X	
• Town department heads and staff					X	
• Town committees and boards					X	
• Serves citizens effectively and efficiently					X	
Financial oversight:						
• Financial performance of the Town					X	
• Fiscal responsibility					X	
• Budget (process, preparation, dissemination)					X	
• Budget (creation of budget within Council guidelines)					X	
• Accomplishment of meaningful modifications in the economic relationship with UNH					X	
Leadership:						
• Provides clear guidance to the Council on all issues					X	
• Provides effective management of town staff and departments					X	
• Improves the performance of town staff, when needed. When necessary, has removed individuals who have failed to perform consistent with their job description and/or compensation						X
• Competency in human resource area with new hires during his administration					X	
• Provides leadership and support to town committees and boards as necessary.					X	
Initiative:						

• Proposes appropriate initiatives/strategic direction to the Council				X		
• Is timely in follow up reports to Council initiatives					X	
• Accomplishment of Council's goals and objectives					X	
• Ability to be a visionary for future community planning					X	
Other:						
• Appropriately challenges the status quo				X		
• Willingness to challenge and support his convictions					X	
• Appropriate allocation of time and energies, including delegating non-essential tasks					X	

Provide additional written evaluation below or separately if you wish. **Evaluation forms are due to Sally Needell not later than WEDNESDAY, JANUARY 15, 2025.**

**ANNUAL EVALUATION OF TODD SELIG
2024**

1 = Unacceptable 2 = Acceptable 3 = Good 4 = Very Good 5 = Excellent

	1	2	3	4	5	N/A
1. Ability to maintain or improve strong relationships with: 20/25						
1a. Town Council (responsiveness to concerns)				X		
1b. External entities such as UNH, town businesses, etc.				X		
1c. Town department heads and staff			X			
1d. Town committees and boards				X		
1e. Serves citizens effectively and efficiently					X	
2. Financial oversight: 19/25						
2a. Financial performance of the Town			X			
2b. Fiscal responsibility				X		
2c. Budget (process, preparation, dissemination)				X		
2d. Budget (creation of budget within Council guidelines)				X		
2e. Accomplishment of meaningful modifications in the economic relationship with UNH				X		
3. Leadership: 19/25						
3a. Provides clear guidance to the Council on all issues					X	
3b. Provides effective management of town staff and departments				X		
3c. Improves the performance of town staff, when needed. When necessary, has removed individuals who have failed to perform consistent with their job description and/or compensation			X			
3d. Competency in human resource area with new hires during his administration			X			
3e. Provides leadership and support to town committees and boards as necessary.				X		
4. Initiative: 17/20						
4a. Proposes appropriate initiatives/strategic direction to the Council					X	
4b. Is timely in follow up reports to Council initiatives				X		
4c. Accomplishment of Council's goals and objectives				X		
4d. Ability to be a visionary for future community planning				X		
5. Other: 9/15						
5a. Appropriately challenges the status quo			X			
5b. Willingness to challenge and support his convictions				X		
5c. Appropriate allocation of time and energies, including delegating non-essential tasks		X				

Provide additional written evaluation below or separately if you wish. **Evaluation forms are due to Sally Needell not later than WEDNESDAY, JANUARY 15, 2025.**

Explanation of grading:

My own interpretation on the scale assuming the average score does not get used against the Administrator in any capacity outside of his own self-reflection:

1=Unsatisfactory performance, fireable quality.

2=Performance needs improvement in this area.

3=Meets expectations commensurate with the position and to the Administrator's experience level.

4=Above expectations.

5=Waterwalker, cannot be improved further without significant opportunity and challenges.

Remarks:

1. Administrator Selig's Interpersonal skills are exceptional as is his commitment to effective communication and transparency. His ability to masterfully maintain positive working relationships with the multitude of external and internal entities has allowed for the Town to seize many opportunities for collaboration and grant opportunities that, otherwise, I believe would have not been afforded Durham. Additionally, this talent has mitigated several high visibility events from significantly escalating and rearranging town priorities. Particularly noteworthy is Administrator Selig's negotiation ability and ability to remain calm and collected under pressure.
2. Administrator Selig's financial acuity has allowed Durham to side-step the worst of the current economic impacts that other towns and cities are struggling to adapt to. His organizational ability, adept hiring and contracting of quality fiscal professionals, attention to detail on budgeting items, involvement in the State legislative flow, and smart investment decisions has given Durham a large margin for error. I do have concerns about the Town's ability to continue to provide the same services with coming years due to the stagnated revenue forecast that is on the horizon and would challenge the Administrator to be more aggressive in pushing and fighting for strategic decisions that will enable financial opportunities for Durham.
3. Administrative Selig leads by example, which I find to be an easier said than done quality. His poise and composure emits an atmosphere that is conducive for vertical and horizontal communication ensuring the early identification of friction points and up-to-date information exchange. The Command Climate of the Town Staff is positive, and his subordinates trust him to hear their concerns and make sound, timely decisions, or advocate on their behalf. Additionally, Administrator Selig enjoys a fire and forget reputation from civilian leaders and subject matter experts.

due to his dedication to accuracy, honesty, and transparency that flattens out the bureaucracy, enabling for more timely and accurate decisions. If Administrator Selig does make a mistake, I trust that he will follow up and correct the information. A very comforting and trustworthy quality.

4. Administrator Selig is an exceptional planner that not only has the experience and ability to get trusted experts to assist but also actively renews his education through seminars and conferences that work to give municipal leaders updated tools and tactics to assist in problem solving. Administrator Selig provides expert, dispassionate, and trustworthy advice that exponentially increases the effectiveness of elected and appointed officials as well as Democracy in the town as a whole.
5. Administrator Selig is a very adaptable and efficient leader that does a good job staying on top of current trends, current legislation and its impacts, and on the ground challenges. He is an exceptionally dedicated and hardworking individual that absolutely improves functional areas of projects he touches. One area of improvement that I believe to be necessary is Administrator Selig's responsiveness to individuals of questionable integrity and motivation. Several individuals who do not add value have had easy access to the Administrator and his staff costing valuable man-hours to refute non-existent problems. In the future, recommend flagging individuals that have proven to be both untrustworthy and unhelpful with lower priority for response.

Overall, I am exceptionally pleased and proud to benefit from Administrator Selig's expertise, welcoming demeanor, hard work and dedication to the town. I have never lived in an area that has such a dedicated professional at the helm.

**ANNUAL EVALUATION OF TODD SELIG
2024**

1 = Unacceptable 2 = Acceptable 3 = Good 4 = Very Good 5 = Excellent

	1	2	3	4	5	N/A
Ability to maintain or improve strong relationships with:						
• Town Council (responsiveness to concerns)					5	
• External entities such as UNH, town businesses, etc.					5	
• Town department heads and staff					5	
• Town committees and boards					5	
• Serves citizens effectively and efficiently					5	
Financial oversight:						
• Financial performance of the Town					5	
• Fiscal responsibility					5	
• Budget (process, preparation, dissemination)					5	
• Budget (creation of budget within Council guidelines)					5	
• Accomplishment of meaningful modifications in the economic relationship with UNH					5	
Leadership:						
• Provides clear guidance to the Council on all issues					5	
• Provides effective management of town staff and departments					5	
• Improves the performance of town staff, when needed. When necessary, has removed individuals who have failed to perform consistent with their job description and/or compensation					5	
• Competency in human resource area with new hires during his administration					5	
• Provides leadership and support to town committees and boards as necessary.					5	
Initiative:						
• Proposes appropriate initiatives/strategic direction to the Council					5	
• Is timely in follow up reports to Council initiatives					5	
• Accomplishment of Council's goals and objectives					5	
• Ability to be a visionary for future community planning					5	
Other:						
• Appropriately challenges the status quo					5	
• Willingness to challenge and support his convictions					5	
• Appropriate allocation of time and energies, including delegating non-essential tasks				4.5		

Provide additional written evaluation below or separately if you wish. **Evaluation forms are due to Sally Needell not later than WEDNESDAY, JANUARY 15, 2025.**

Todd Selig Evaluation

Each year as I have a more in-depth understanding of what it takes to oversee the countless issues and tasks associated with the Town of Durham, I appreciate more and more the many talents that you bring to the role of town administrator. Your strengths include patience, thoughtfulness, ease with people of all sorts, strong convictions based on integrity, openness to new approaches balanced with practicality/reasonableness/experiences, willingness to reach out for information, creativity when seeking solutions to difficult issues, and a passion for your work, and your all-important institutional memory. It is no surprise that your successes are noted and your guidance is sought by others.

The members of the Town Council have generated some of the challenges this year, and you have handled those discussions well. No one can make everyone happy all the time, however, you are able to give explanations to support your decision making that include factual and historical information of which most people are unaware.

I give only high scores to the items on the evaluation form. Based on my personal observations of leaders and experiences in administrative roles, I have personal expectations for the quality of performance. I think that Durham is very fortunate to have an administrator of high integrity with a passion for his work with the Town and our role in the region.

We each have our own styles of managing our responsibilities. As town administrator you may be involved in more micromanagement than others might choose. In your case it involves a lot of your time, and it makes you a very effective and impactful leader.

Annual Evaluation Todd Selig - 2024

Unacceptable
Acceptable
Good
Very Good
Excellent
N/A

1. Ability to maintain or improve strong relationships with:	1	2	3	4	5	N/A
a. Town Council (responds quickly to concerns)						x
b. External Entities such as UNH, Town Businesses, etc.		x				
c. Town department heads and and staff						x
d. Town Committees and Boards	1.5					
e. Serves citizens effectively and efficiently				x		
2. Financial oversight:						
a. Financial performance of the Town				x		
b. Fiscal responsibility		x				
c. Budget (process, preparation, dissemination)			x			
d. Budget creation (within Council guidelines)		x				
e. Accomplishment of meaningful modifications in the economic relationship with UNH						x
3. Leadership:						
a. Provides clear guidance to the Council on all issues					x	
b. Improves the performance of Town staff, when needed. Removes employees due to nonperformance as necessary.						x
c. Competency in human resource area with new hires during his administration						x
d. Provides leadership and support to Town committees and boards as necessary	1.5					
4. Initiative:						
a. Proposes appropriate initiatives/strategic direction to the Council			x			
b. Is timely in follow up reports to Council initiatives					x	
c. Accomplishment of Council goals and Initiatives			x			
d. Ability to be a visionary for future community planning	x					
5. Other						
a. Appropriately challenges the status quo	x					
b. Willingness to challenge and support his convictions					x	
c. Appropriate allocation of time and energies, including delegating non-essential tasks						x

Comments Generally: I feel that there was a lack of clarity with the \$ for Wagon Hill house, being buckets of \$ was not spelled out. I believe the we should be provided income numbers for the Unrestricted on using Unrestricted Fund Balance for \$400K gap. We were giving a small amount back to commu we were setting a bad precedent was frustrating.

Comments
But score for Town Bus., Todd comment?
Am not able to judge. Todd, comment on approach
Confusion at times with Housing Task Force
Forwards of emails show quick response to public
Focus more on avenues for income
I am sure this is a lot of work for staff, ideas to imp.
See below in general comments
Todd, comment on approach.
Communcation could be better, but Decembers support of attainable housing, and clear communication of 3 unrelated topic has been good
I would like Todd to give his thoughts, examples
I would like Todd to give his thoughts, examples
I don't think this should be rated.
out of Unrestricted Fund Balance. Understanding the cted Fund Balance; I was surprised at Todd's push nity members, compared to overall budget. Your fear

ANNUAL EVALUATION OF TOWN OFFICERS
2024

1 = Unacceptable 2 = Acceptable 3 = Good 4 = Very Good 5 = Excellent

	1	2	3	4	5	N/A
Ability to maintain or improve strong relationships with:				✓		
• Town Council (responsiveness to concerns)					✓	
• External entities such as UNH, town businesses, etc.					✓	
• Town department heads and staff					✓	
• Town committees and boards				✓		
• Serves citizens effectively and efficiently						
Financial oversight:					✓	
• Financial performance of the Town					✓	
• Fiscal responsibility					✓	
• Budget (process, preparation, dissemination)					✓	
• Budget (creation of budget within Council guidelines)					✓	
• Accomplishment of meaningful modifications in the economic relationship with UNH					✓	
Leadership:				✓		
• Provides clear guidance to the Council on all issues						✓
• Provides effective management of town staff and departments						✓
• Improves the performance of town staff, when needed. When necessary, has removed individuals who have failed to perform consistent with their job description and/or compensation						✓
• Competency in human resource area with new hires during his administration					✓	
• Provides leadership and support to town committees and boards as necessary.					✓	
Initiative:					✓	
• Proposes appropriate initiatives/strategic direction to the Council					✓	
• Is timely in follow up reports to Council initiatives					✓	
• Accomplishment of Council's goals and objectives					✓	
• Ability to be a visionary for future community planning					✓	
Other:					✓	
• Appropriately challenges the status quo					✓	
• Willingness to challenge and support his convictions					✓	
• Appropriate allocation of time and energies, including delegating non-essential tasks.				✓		

Provide additional written evaluation below or separately if you wish. Evaluation forms are due to the
 Town Clerk not later than **WEDNESDAY, JANUARY 15, 2025.**



TOWN OF DURHAM

8 Newmarket Road
Durham, NH 03824
Tel: 603-868-5571
Fax: 603-868-1858
www.ci.durham.nh.us

AGENDA ITEM: **#12B**

DATE: **February 3, 2025**

COUNCIL COMMUNICATION

INITIATED BY: Joe Friedman, Chair Pro Tem
Todd Selig, Administrator

AGENDA ITEM: CONTINUED DISCUSSION OF THE PRESENT COMPOSITION OF
DOWNTOWN DURHAM.

CC PREPARED BY: Karen Edwards, Administrative Assistant

PRESENTED BY: Joe Friedman, Chair Pro Tem
Todd Selig, Administrator

AGENDA DESCRIPTION:

The 2024 Council Goals includes the following goal:

“Encourage downtown business development and growth of the tax base and housing opportunities within the commercial core through the application of smart growth principles focusing on planned economic and community development that attempts to curb urban sprawl in a sustainable manner, to include the future of 66 Main St. and the Town-owned Pettee Brook parking lots.”

Administrator Selig has received emails recently from downtown business owners who have been concerned about the health and vibrancy of the downtown area. On August 7 Administrator Selig sent an email to Planner Michael Behrendt asking him to work with the Planning Board and the Housing Task “to evaluate what might be done to bring additional housing to our commercial core, utilizing smart growth principles, to help downtown Durham increase in vibrancy.” The Housing Task Force has since created a Downtown Zoning Subcommittee to begin this work.

The Council began discussion on the current composition of Downtown Durham at their meeting of January 6. Tonight the Council can continue discussing their thoughts on the commercial and residential offerings and any future changes that should be made.

LEGAL AUTHORITY:

N/A

LEGAL OPINION:

N/A

FINANCIAL DETAILS:

N/A

SUGGESTED ACTION OR RECOMMENDATIONS:

MOTION:

No formal action required. Discuss the current composition of Downtown Durham and any future changes that should be made.



TOWN OF DURHAM

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AGENDA ITEM: **#13**

DATE: **February 3, 2025**

COUNCIL COMMUNICATION

INITIATED BY: Durham Town Council

AGENDA ITEM: APPROVE THE TOWN COUNCIL MEETING MINUTES FOR JANUARY 6, 2025.

CC PREPARED BY: Karen Edwards, Administrative Assistant

PRESENTED BY: Todd Selig, Administrator

AGENDA DESCRIPTION:

Attached for the Council's review and approval are the minutes for the meeting held on January 6, 2024. Please call or email Karen Edwards with any grammatical/spelling changes prior to the meeting. Discussion at Monday evening's meeting should be limited only to substantive changes.

LEGAL AUTHORITY:

RSA 91-A:2 (II) specifies what must be contained in minutes of public meetings:

"Minutes of all such meetings, including names of members, persons appearing before the bodies or agencies, and a brief description of the subject matter discussed and final decisions, shall be promptly recorded and open to public inspection not more than 5 business days after the public meeting, except as provided in RSA 91-A:6, and shall be treated as permanent records of anybody or agency, or any subordinate body thereof, without exception."

LEGAL OPINION:

N/A

FINANCIAL DETAILS:

N/A

SUGGESTED ACTION OR RECOMMENDATIONS:

MOTION:

The Durham Town Council does hereby approve the Town Council meeting minutes for January 6, 2025 (as presented/as amended).



TOWN OF DURHAM

8 Newmarket Road
Durham, NH 03824
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Fax: 603-868-1858
www.ci.durham.nh.us

AGENDA ITEM: **#14** *TS*

DATE: February 3, 2025

COUNCIL COMMUNICATION

INITIATED BY: Planning Board

AGENDA ITEM: **FIRST READING ON ORDINANCE #2025-03 AMENDING CHAPTER 175, "ZONING," ARTICLE II, "DEFINITIONS," ARTICLE XII.1, "USE AND DIMENSIONAL STANDARDS," AND ARTICLE XX, "STANDARDS FOR SPECIFIC USES," REGARDING STUDENT RENTALS AND SCHEDULING A PUBLIC HEARING FOR MONDAY, FEBRUARY 17, 2025.**

CC PREPARED BY: Michael Behrendt, Town Planner

PRESENTED BY: Paul Rasmussen, Planning Board chair

AGENDA DESCRIPTION:

The Planning Board voted to initiate this amendment on January 8. The proposed amendment would include the following changes:

- Provide a new definition for "Student Rental" and specify in the Table of Uses where it is allowed;
- Eliminate definitions for "family" and "unrelated household."
- Eliminate the "three-unrelated rule"
- Eliminate minimum habitable floor areas for unrelated households

Administrator Selig provided the following background information for the proposed amendment in the December 27 Friday Updates.

Background Concerning New Student Rental Ordinance Proposal:

A draft zoning amendment was initially prepared by Administrator Todd Selig with input from an ad hoc working group he assembled for advice including Code Officer Audrey Cline, Town Planner Michael Behrendt, Fire Marshall Brendan O'Sullivan, Fire Chief Dave Emanuel, Town Councilor Em Friedrichs, Town Councilor Heather Grant, Planning Board Chair Paul Rasmussen, State Representative Al Howland, and resident

Jay Gooze. The proposal was written in response to evolving societal norms around the definition of family, the community’s desire to preserve and support more housing opportunities, the economic and social impacts of college student rental housing impacting traditional residential neighborhoods and local housing stock, and recent statewide legislative efforts aimed at expanding housing opportunities for NH’s workforce and potentially impacting Durham’s existing local zoning. Administrator Selig recommended that the Planning Board take up the issue to work through the draft as part of the public process. The Planning Board has made several adjustments to the initial draft, which has been posted in advance of an upcoming public hearing on January 8, 2025.

Durham’s current family definition is rooted in the 1950’s definition of family. The zoning proposal addresses evolving societal norms around the definition of family. There are unmarried blended families, unmarried same-sex partners with children, and other family configurations that should be recognized.

The draft zoning change increases housing opportunities for workforce and young professionals by allowing more than three unrelated to share a dwelling.

Durham property owners have expressed concern that their existing 4 and 5-bedroom homes are unreasonably restricted by the “no more than 3-unrelated” ordinance.

The draft zoning change defines STUDENT RENTAL as a residential dwelling composed of one or more dwelling units on a single parcel that includes five or more full-time undergraduate college students, as defined by Federal law. The threshold of five applies to the total number in dwelling units on a parcel (For example: a three-unit building with two full-time undergraduate college students in one unit and four in another would be classified as a student rental).

The proposal indicates that Student Rentals (5 or more full time students) will be allowed in specified zones (Central Business, Professional Office, Church Hill, and Courthouse zoning districts), with fire code compliance (sprinklers, etc.). Up to 4 full-time students will be allowed by right in all zoning districts on one parcel (combined dwelling units, such as a Single-Family Dwelling with an Accessory Apartment). Any number of occupants, assuming no more than 4 full time students, will be allowed in any zoning district with fire code compliance.

There is a great deal of interest in the state legislature to address NH’s housing shortage. Durham’s historic “no more than 3-unrelated” provision of our zoning ordinance dating to the 1980’s was narrowly preserved in 2024. New legislation has already been introduced that will once again target Durham’s ordinance and our outdated definition of family. The new proposed student rental ordinance would protect Durham because occupancy is limited by the definition of student, rather than familial relationships. The state fire code dictates that more than 4 transient individuals sharing a cooking facility would trigger a lodging & rooming house definition, which imposes a sprinkler requirement among other life safety codes. If the more than 4 individuals are full time students, it would trigger a student housing definition in

Durham and would only be allowed in certain zoning districts (see above). The overall effect would be to increase the “3-unrelated ordinance” to 4 occupants allowed in every zone without fire code compliance. Otherwise, 5 or more occupants would require fire code compliance. If newly introduced legislation were adopted in 2025, as it was in 2024, that set an occupancy floor minimum of two occupants per bedroom, Durham would be in compliance. To allow more than 4 occupants in a unit, the landlord would need meet the fire code requirement, and if a property contained more than 4 full time students, it would be limited to the zones noted above because it would now be classified as a student rental.

Durham Rep. Al Howland has worked to keep the public, Planning Board, and Town Council in the loop concerning legislation pertaining to housing that would impact Durham. . He provided a write up of all the housing bills last spring, and strongly recommended the Planning Board and Town Council re-examine the “no more than 3-unrelated” ordinance as he feels it would be very challenging to continue to defend. Unfortunately, the Town was unable to have a chance to work on it until late October 2024. Following two meetings of the ad hoc working group organized by Admin. Selig, a framework was developed and introduced to the Planning Board on November 13, 2024. The community will have a chance to weigh in at the Planning Board public hearing on the proposed zoning change on January 8, 2025.

Rep. Howland reports the NH House Democratic Caucus feels the “no more than 3-unrelated” ordinance is a fundamentally flawed ordinance that they cannot support.

Questions/Answers concerning the proposed ordinance:

1. Student rental Defined

a. How do we define “Student”? Full time, Part-time, Taking a single class, trade school? In person? Remote? *Federal law outlined by the U.S. Department of Education defines a full-time college student as someone enrolled in at least 12 credit hours per term. Each individual educational institution defines their particular course credit requirements (i.e., remote v. in-person, number of terms per year, etc.) for registered students.*

b. By defining student rental and no other classifications in regard to occupants, could a rental company or individual rent a home to as many individuals as they wish as long as the occupants are not full-time students? *Yes, as long as they meet building and fire code requirements.*

2. Legal non-conforming

What is the impact on legal non-conforming properties?

a. *If the draft zoning changes is adopted, existing properties lawfully housing more than 4 full-time students in one dwelling unit would become legally non-conforming for zoning purposes and for fire code purposes.*

b. *Existing properties lawfully housing more than 4 full-time students across multiple buildings or multiple units would become legally non-conforming for zoning purposes and for fire code purposes.*

c. *If either of the prior two conditions noted exist in the zones where Student Rental is a proposed permitted use, going forward they would be existing “by right” per zoning, and legal non-conforming per fire code.*

3. **Cohabitation**

Would 4 Students and their significant others who are not students be permitted to cohabitate in a home? *Yes, as long as they meet building and fire code requirements.*

4. **Student Status**

How can you differentiate between a student and a non-student? *Federal law outlined by the U.S. Department of Education defines a full-time college student as someone enrolled in at least 12 credit hours per term. The UNH Office of Off-Campus Housing can confirm whether a student is enrolled or not and at what credit hour level.*

5. **Parking**

Do you plan on making any requirements for off street parking for these properties? *There is no change being proposed to the existing parking section of the zoning ordinance.*

6. **Unsightliness**

With an increase to the allowed number of occupants on single-family dwelling properties, is there a plan to keep them from becoming eyesores to neighbors and citizens? *The existing trash, parking, noise, and disorderly house ordinances will remain in effect.*

7. **Enforcement**

How do you plan to enforce these changes to the zoning rules? *The UNH Office of Off-Campus Housing can confirm whether a student is enrolled or not and at what credit hour level.*

8. **Discrimination**

By creating a law singling out “Student rentals” could the Town be liable for discrimination by allowing a property to be rented to more than 5 occupants for non-students but not students in restricted zones? *We believe the answer is no. Students are not a protected class, the term "student" is defined and used in other states without issue, and in late-2024 a NH State Senate subcommittee was evaluating creating a definition of student housing on the state level.*

9. Why limit student housing to certain zoning districts?

Over the years, Durham has experienced a marked difference in lifestyles between off campus undergraduate college student housing and those households that are occupied by working professionals or families that frequently causes an undesirable impact.

You can see documents related to the proposed ordinance that were part of the Planning Board’s review here: https://www.ci.durham.nh.us/boc_planning/zoning-amendment-student-rentals-three-unrelated-rule-and-habitable-floor-area.

You can see the public hearing and discussion where the Planning Board voted to initiate the amendment at this link to DCAT:

<https://cloud.castus.tv/vod/durham/video/677fd03d5084ee00083fc24e?page=HOME>.

This includes comments from Town Administrator Todd Selig, Fire Marshal Brendan Sullivan, and Code Administrator Audrey Cline. The item starts at 1 hour and 5 minutes.

LEGAL AUTHORITY:

RSA 674:16, RSA 675:2, and Section 175-14 of the Durham Zoning Ordinance

LEGAL OPINION:

N/A

FINANCIAL DETAILS:

N/A

SUGGESTED ACTION OR RECOMMENDATIONS:

MOTION:

The Durham Town Council hereby approves on First Reading Ordinance #2025-XX Amending Chapter 175, “Zoning,” Article II, “Definitions,” Article XII.1, “Use and Dimensional Standards,” and Article XX, “Standards for Specific Uses,” Regarding Student Rentals and schedules a Public Hearing for Monday, February 17, 2025.

ORDINANCE #2025-03 OF DURHAM, NEW HAMPSHIRE

AMENDING CHAPTER 175, "ZONING," ARTICLE II, "DEFINITIONS," ARTICLE XII.1, "USE AND DIMENSIONAL STANDARDS," AND ARTICLE XX, "STANDARDS FOR SPECIFIC USES," REGARDING STUDENT RENTALS

WHEREAS, Durham's current definition for "family" is outdated; and

WHEREAS, There is a strong desire in the community to protect traditional residential neighborhoods where there have been significant adverse impacts from the presence of large numbers of college students, especially in houses and dwelling units with four or five students living together; and

WHEREAS, Of course, Durham is a college town and greatly appreciates the presence of college students, it is widely recognized that college students, especially undergraduate college students who are often away from home for the first time, and older persons and families generally have different lifestyles which can be incompatible, with potential deleterious effects upon the quality of the neighborhoods; and

WHEREAS, The Town is looking for strategies to provide a wider range of opportunities for housing for its diverse populations; and

WHEREAS, In accordance with RSA 674:16 Grant of Power for Zoning, that Durham has the right and the responsibility to use its zoning powers to specify where particular uses - including those which may not be harmonious with each other - should be located within the town to promote health, safety, and the general welfare of the community; and

WHEREAS, Students are not a protected class, the term is defined and used under zoning in other states without issue, and in late 2024 a New Hampshire Senate subcommittee was evaluating creating a definition of student housing on the state level, recognizing that students are a unique population for which particular zoning standards may be in order; and

WHEREAS, the Durham Planning Board held a public hearing and duly voted to initiate this amendment on January 8, 2025; and

WHEREAS, the Durham Town Council held a public hearing on #.

NOW, THEREFORE BE IT RESOLVED that the Durham Town Council, the governing and legislative body of the Town of Durham, New Hampshire, hereby adopt Ordinance #2025-03 and does hereby amend the following sections of the Code.

- ❖ Add the new language below shown like this: *to be added*
- Delete the existing language below shown like this: ~~to be deleted~~

ARTICLE II - DEFINITIONS

~~FLOOR AREA, HABITABLE—Heated areas used daily for living, eating, cooking or sleeping, including bathrooms and bedroom closets; but excluding garages, circulation areas (stairways, hallways, corridors), storage areas, (including but not limited to attics, unfinished basements, and utility rooms). For the purposes of this chapter, "habitable floor area" is deemed to be 70 percent of the gross floor area of a given building unless evidence sufficient to rebut that presumption in the form of complete floor plans drawn to a standard scale is submitted to the Durham Code Enforcement Officer. This presumption shall not apply in any instance where the owner or occupant(s) of the building allow inspection and measurement of such interior floor areas by the Code Enforcement Officer. It is recognized that under this definition it is possible for the "habitable floor area" to exceed 70 percent of the gross floor area.~~

~~HABITABLE FLOOR AREA. See "Floor Area, Habitable."~~

~~HOUSEHOLD—A group of occupants of a dwelling unit defined by one of the following two categories:~~

- ~~1. FAMILY—An individual or two (2) or more persons related within the second degree of kinship by civil law or by marriage or adoption or foster care arrangement living together as a single housekeeping unit, including necessary domestic help such as nurses or servants not to exceed three (3) in number.~~
- ~~2. UNRELATED HOUSEHOLD—Any household not conforming to the definition of a "family," above. (Note. See specific requirements for unrelated households in Section 175-56—General Dimensional Standards.)~~

STUDENT RENTAL - A student rental is a residential dwelling composed of one or more dwelling units on a single parcel that includes five or more full-time undergraduate college students, as defined by Federal law. The threshold of five applies to the total number in dwelling units on a parcel (For example: a three-unit building

with two full-time undergraduate college students in one unit and four in another would be classified as a student rental).

~~**UNRELATED OCCUPANTS** — *Persons living in an unrelated household. (See definition for "Household.")*~~

~~**UNRELATED HOUSEHOLD** — *See "Household."*~~

ARTICLE XII.1 - USE AND DIMENSIONAL STANDARDS

CATEGORY OF USES	RESIDENTIAL ZONES				COMMERCIAL CORE ZONES					RESEARCH-INDUSTRY ZONES			
	Rural (R)	Residence A (RA)	Residence B (RB)	Residence C (RC)	Central Business (CB)	Professional Office (PO)	Church Hill (CH)	Courthouse (C)	Coe' s Corner (CC)	Office Research - Route 108 (OR)	Mixed Use and Office Research (MUDOR)	Office Research Light Industry	Durham Business Park (DBP)
III. RESIDENTIAL USES													
Principal Uses													
Residence, single-family	P	P	P	P	X	P	P	X	X	X	CU	CU	X
Residence, duplex	X	X	X	X	X	X	X	X	X	X	X	X	X
Residence, multi-unit	X	X	X	X	X	CUA	X	X	X	X	X	X	X
Senior housing, single family	P	P	P	P	X	X	P	X	P	CU	CU	CU	CU
Senior housing, duplex	P	P	P	P	X	X	P	X	CU	CU	CU	CU	CU
Senior housing, multiunit	P	P	P	P	CU	P	P	P	CU	CU	P	CU	CU
Senior Care facility	P	X	CU	P	X	X	P	P	P	P	P	P	P
Nursing Home	X	X	X	X	X	X	P	P	P	P	P	P	CU
Manufactured Housing	P	X	X	X	X	X	X	X	X	X	X	X	X
Porkchop Subdivisions <i>See Article XX</i>	P	X	X	P	X	X	X	X	X	X	X	X	X
<i>Student Rental</i>	X	X	X	X	P	P	P	P	X	X	X	X	X

- Delete Section 175-55. 1., below and renumber Section 175-55 accordingly.

175-55. General Use Standards. The following additional standards apply to the specific uses listed below:

~~1. **Occupancy of Residences.** See Section 175-56 A. regarding limitations on the number of unrelated occupants.~~

- Delete the following subsections A. and B.; insert a new subsection A., as shown; and reletter the subsequent subsections accordingly.

175-56. General Dimensional Standards.

~~A. **Limitation on number of unrelated occupants.** Within the following zoning districts, any dwelling unit consisting of an unrelated household shall contain no more than three (3) unrelated occupants:~~

- ~~1. **Rural (R)**~~
- ~~2. **Residence A (RA)**~~
- ~~3. **Residence B (RB)**~~
- ~~4. **Residence C (RC)**~~
- ~~5. **Central Business District (CB)**~~
- ~~6. **Professional Office (PO)**~~
- ~~7. **Church Hill (CH)**~~
- ~~8. **Courthouse (C) and**~~
- ~~9. **Coe's Corner (CC)**~~

~~(Note that there may be more restrictive occupancy requirements than these under the New Hampshire State Building Code and Fire Code and the Durham Rental Housing Ordinance.)~~

~~B. **Minimum floor area per occupant in unrelated household.** The minimum required habitable floor area per occupant in an unrelated household is shown in Table 175-56 below. (See definition for "Household.").~~

**Table 175-56. MINIMUM HABITABLE FLOOR AREA BY DWELLING TYPE
FOR UNRELATED HOUSEHOLD**

DWELLING TYPE	Minimum habitable floor area per occupant in unrelated household
Single-family dwelling	300
Duplex or townhouse	300

~~Apartment (but not including apartments in the CB District as delineated in Section 175-42(B)(8) and (9), accessory apartments and apartments in the ORLI and MUDOR districts). 400~~

~~Apartment in the Central Business District (excluding apartments in the CB District as delineated in Section 175-42(B)(8) and (9) and accessory apartments) where the number of unrelated occupants does not exceed two 300~~

~~Apartment in the CB District located in a building within the area of the district delineated in Section 175-42 (B) (8) and (9) where the maximum height of three stories applies 250~~

~~Apartment in the ORLI and MUDOR districts (but not including accessory apartments) 200~~

~~Accessory Apartment 200~~

~~Rooming/boarding, including accessory rooming/boarding 150~~

~~Dormitory 100~~

~~Fraternity or sorority 150~~

~~Nursing home 150~~

~~Senior housing 200~~

~~(Note that there may be more restrictive occupancy requirements than these under the New Hampshire State Building Code and Fire Code and the Durham Rental Housing Ordinance.)~~

➤ *Add new section A. and reletter subsequent sections accordingly.*

A. Fire Code. Note that Fire Code NFPA 101 2021 ED, as amended, requires a minimum of 200 square feet per person (consult the Durham Fire Department for more information).

ARTICLE XX - STANDARDS FOR SPECIFIC USES

175-109. Compliance Required.

C. *Accessory Dwelling Units and Accessory Apartments.* Accessory dwelling units and accessory apartments shall conform to the following standards:

1. Only one accessory dwelling unit or one accessory apartment shall be located on a lot with a single-family residence. The location of an accessory dwelling unit and an accessory apartment in conjunction with one single-family residence shall not be permitted.
2. An accessory dwelling unit shall contain a minimum of 300 and a maximum of 850 square feet of floor space.
3. An accessory apartment shall contain a minimum of 300 and a maximum of 850 square feet of floor space.

~~4. In zoning districts where no more than three unrelated persons may occupy a dwelling unit (as specified in subsection 175-56 General Dimensional Standards), there shall be no more than three unrelated occupants in total for the single-family dwelling and the accessory dwelling unit combined or for the single-family dwelling and the accessory apartment combined.~~

PASSED AND ADOPTED by the Town Council of the Town of Durham, New Hampshire this ____ day of _____ by 2025, affirmative votes ____; negative votes ____; and ____ abstentions ____.

Sally Needell, Chair
Durham Town Council

ATTEST:

Rachel Deane, Town Clerk-Tax Collector