

Request to appear before the Board of Sele

Item #3

Unless the issue is an emergency, all requests need to be furnished to the Town Administrator no later than noon on the Thursday prior to the Board Meeting.

Name: Dan Donovan

Date: March 30, 2016

Phone Number:

Email: t

ACTION DESIRED: Please specify what action you desire the Board of Selectmen to take as a result of your presentation. Please be as specific as possible.

Request to have discussion – Tax abatement for large building project that will house patients for Rose Meadow Facility.

See Attached.

PREVIOUS STEPS TAKEN: Please indicate any attempts that you have made to resolve this issue prior to asking to appear before the Board of Selectmen. If current procedures require that you place your request elsewhere prior to possible action by the Board of Selectmen, the Town Administrator shall inform you at the time you complete this form.

Brief discussions with Mr. Flynn who referred us to the Selectmen for an agenda item for April 4, 2016

March 21, 2016

Town of New Boston
Board of Selectmen
P.O. Box 250
New Boston, NH 03070

RE: Proposed New Construction- Tax Map 10-3/7, 10-3/6 Old Coach Road, New Boston

Dear Selectmen,

The Donovan Family is proposing to construct an additional 16 bed Supported Residential Care Facility (He-P 805, RSA 151) on the aforementioned property.

We are requesting a phased-in tax structure over a five year period. We are requesting to be taxed for 10% of the assessed value in the first year; 25% in the second year; 40% in the third year; 65% in the fourth year; and 100% from year five forward.

The existing Rose Meadow Facilities currently contribute approximately \$130,000 a year in taxes. If a new building were to be constructed, after the fifth year, the contribution would rise to approximately \$185,000 annually.

Sincerely,



Castle Donovan Real Estate
Daniel Donovan
Daniel Donovan II

TITLE V TAXATION

CHAPTER 76 APPORTIONMENT, ASSESSMENT AND ABATEMENT OF TAXES

Abatement

Section 76:16

76:16 By Selectmen or Assessors. –

I. (a) Selectmen or assessors, for good cause shown, may abate any tax, including prior years' taxes, assessed by them or by their predecessors, including any portion of interest accrued on such tax; or

(b) Any person aggrieved by the assessment of a tax by the selectmen or assessors and who has complied with the requirements of RSA 74, may, by March 1, following the date of notice of tax under RSA 76:1-a, and not afterwards, apply in writing on the form set out in paragraph III to the selectmen or assessors for an abatement of the tax. The municipality may charge the taxpayer a fee to cover the costs of the form required by paragraph III.

II. Upon receipt of an application under paragraph I(b), the selectmen or assessors shall review the application and shall grant, for good cause shown, or deny the application in writing by July 1 after notice of tax date under RSA 76:1-a. The failure to respond shall constitute denial. All such written decisions shall be sent by first class mail to the taxpayer and shall include a notice of the appeal procedure under RSA 76:16-a and RSA 76:17 and of the deadline for such an appeal. The board of tax and land appeals shall prepare a form for this purpose. Municipalities may, at their option, require the taxpayer to furnish a self-addressed envelope with sufficient postage for the mailing of this written decision.

III. The abatement application form shall be prescribed by the board of tax and land appeals. The form shall include the following and such other information deemed necessary by the board:

(a) Instructions on completing and filing the form, including an explanation of the grounds for requesting tax abatements, including abatements for poverty and inability to pay pursuant to RSA 76.

(b) Sections for information concerning the person applying, the property for which the abatement is sought and other properties in the municipality owned by the person applying.

(c) A section concerning compliance with the RSA 74 inventory requirement.

(d) A section explaining the appeal procedure and stating the appeal deadline in the event the municipality denies the tax relief request in whole or part.

(e) A section requiring the applicant to state with specificity the reasons supporting the abatement request with an explanation of what specificity means.

(f) A section for the applicant to list any comparable properties supporting an abatement request.

(g) A place for the applicant's signature with a certification by the person applying that the application has a good faith basis and the facts in the application are true.

(h) The statement: "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



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Rose Meadow currently employs 66 full-time and 43 part-time employees. Of the 109 employees, 16 are New Boston residents. In 2015 Rose Meadow's collective payroll expense was \$2,172,000. In 2016 the wages paid to New Boston residents will total approximately \$418,000.