



**LEBANON BOARD OF ASSESSORS
AUGUST 26, 2021 - 12:00 PM
COUNCIL CHAMBERS, CITY HALL OR
REMOTE VIA VIRTUAL PLATFORM
LEBANONNH.GOV/LIVE**

-
- 1. Call to Order**
 - 2. Approval of Minutes**
 - A. July 29, 2021
 - 3. Old Business**
 - A. Abatement Application of Grafton Regional Development Corporation and North County Council, Inc., Map 10/Lot 11-3600
 - 4. New Business**
 - A. Institutional Exemptions
 - B. Residence in a Commercial or Industrial Zone
 - 5. Other Business**
 - A. None
 - 6. Adjournment**

Meetings are open for in-person and remote attendance. Members of the public that wish to attend remotely may do so by going to LebanonNH.gov/Live where you will find instructions on how to enter the meeting. Members of the public will be able to participate and ask questions through the City's virtual platform or by phone. Please note: Should technical difficulties occur during the meeting that disrupts virtual or phone connection(s), the meeting will continue without remote access capabilities.

DRAFT

**LEBANON BOARD OF ASSESSORS
JULY 29TH, 2021-12:00 PM
REMOTE VIA MICROSOFT TEAMS
LEBANONNH.GOV/LIVE**

MEMBERS PRESENT: Jay Hutchins (Chair), Brian Ware, Frank Mastro, Falguni Mehta

MEMBERS ABSENT: None

STAFF PRESENT: Marlene Boisclair, Mike Pelletier, Ed Tinker

GUESTS: Adele Fulton

1 **1. CALL TO ORDER** – Jay Hutchins (Chair) called the meeting to order at 12:11 PM.

2
3 **2. APPROVAL OF MINUTES:**

4 **A. May 27, 2021**

5 **MOTION** by Frank Mastro to approve the May 27, 2020, minutes. Seconded by Falguni Mehta.

6 ***Motion** approved (4-0).

7
8 **3. OLD BUSINESS:**

9 **A. Commercial/Industrial Abatement Applications** – See list attached to the agenda.

10 Ed Tinker explained the abatement process and addressed questions on individual properties.

11 **I. Lafayette West Lebanon LLC, Map/Lot 115/20**

12 **Motion** by Frank Mastro to approve Proposed Abatement. Seconded by Brian Ware.

13 ***MOTION** approved (4-0).

14
15 **II. 1 Foundry St Properties LLC, Map/Lot 91/263**

16 **Motion** by Frank Mastro to approve Proposed Abatement. Seconded by Falguni Mehta

17 ***MOTION** approved (4-0).

18
19 **III. 1 Foundry St Properties LLC, Map/Lot 91/2267**

20 **Motion** by Falguni Mehta to approve Proposed Abatement. Seconded by Brian Ware.

21 ***MOTION** approved (4-0).

22
23 **IV. Lebanon Housing Associates, Map/Lot 91/222**

24 **Motion** by Frank Mastro to approve Proposed Abatement. Seconded by Falguni Mehta.

25 ***MOTION** approved (4-0).

26
27 **V. Hoco F, LLC, Map/Lot 115/11**

28 **Motion** by Brian Ware to approve Proposed Abatement. Seconded by Falguni Mehta.

29 ***MOTION** approved (4-0).

30
31 **VI. LBK Properties LLC, Map/Lot 104/5**

32 **Motion** by Frank Mastro to approve Proposed Abatement. Seconded by Falguni Mehta.

33 ***MOTION** approved (4-0).

34
35 **VII. Centurion Properties Inc, Map/Lot 2/15**

Motion by Frank Mastro to approve Proposed Abatement. Seconded by Falguni Mehta.
*MOTION approved (4-0).

VIII. 120 South Main Street LLC, Map/Lot 101/5

Motion by Falguni Mehta to approve Proposed Abatement. Seconded by Frank Mastro.
*MOTION approved (4-0).

IX. West Lebanon Ranch LLC, Map/Lot 72/14

Motion by Falguni Mehta to approve Proposed Abatement. Seconded by Brian Ware.
*MOTION approved (4-0).

X. Betco Block & Products Inc, Map/Lot 101/36

Motion by Frank Mastro to approve Proposed Abatement. Seconded by Falguni Mehta.
*MOTION approved (4-0).

XI. W/S Lebanon Associates LLC, Map/Lot 114/1

Motion by Frank Mastro to approve Proposed Abatement. Seconded by Falguni Mehta.
*MOTION approved (4-0).

XII. XYZ Dairy LLC, Map/Lot 58/27

Motion by Brian Ware to approve Proposed Abatement. Seconded by Frank Mastro.
*MOTION approved (4-0).

XIII. XYZ Dairy LLC, Map/Lot 44/21

Motion by Frank Mastro to approve Proposed Abatement. Seconded by Falguni Mehta.
*MOTION approved (4-0).

XIV. Rexbo Realty Inc, Map/Lot 115/18

Motion by Falguni Mehta to approve Proposed Abatement. Seconded by Frank Mastro.
*MOTION approved (4-0).

XV. 20 West Park LLC, Map/Lot 91/232

Motion by Brian Ware to approve Proposed Abatement. Seconded by Falguni Mehta.
*MOTION approved (4-0).

XVI. Godfrey Road Holdings LLC, Map/Lot 91/233

Motion by Falguni Mehta to approve Proposed Abatement. Seconded by Frank Mastro.
*MOTION approved (4-0).

XVII. Luminescent Systems Inc, Map/Lot 10/11/2700

Motion by Brian Ware to approve Proposed Abatement. Seconded by Frank Mastro.
*MOTION approved (4-0).

4. NEW BUSINESS: Consensus to take all under further consideration.

A. Exemption Request of Alice Peck Day Memorial hospital, Map90/Lot59

B. Exemption Request of Alice Peck Day Lifecare Center, Map 90/Lot59

C. Supplemental Property Tax Warrant Alice Peck Day Memorial Hospital, Map 90/Lot 59

5. Other Business

A. Exemption Request of Grafton Regional Development Corporation, Map 10/Lot 11-3600

Ed Tinker explained the exemption process on this property.

Motion by Falguni Mehta to approve Proposed Abatement. Seconded by Frank Mastro.

1 ***MOTION** approved (4-0).

2

3 **6. ADJOURNMENT:**

4 **Motion** by Brian Ware to adjourn the meeting. Seconded by Falguni Mehta.

5 ***MOTION** approved (4-0).

6

7 **Meeting was adjourned at 12:56 p.m.**

8

9 Respectfully submitted,

10 Tammy Chapin

11 Administrative Assistant

ABATEMENT RECOMMENDATION

To: Board of Assessors
City of Lebanon

Date: August 6, 2021

RE: Grafton County Economic Dev. Council, Inc.
North Country Council, Inc.

Property: 16 Cavendish Court
Tax Map: 10 Lot: 11-3600

Tax Year: 2020
Assessment: \$12,160,900

The property owner submitted this 2020 abatement application indicating a fair market value opinion of \$7,490,000. Included with this abatement request were several documents relating to March 15, 2019, financial data, including tenant rent rolls, lease information, pass through rents (CAM), potential gross income, expense breakdown and cap rate calculations. This information was supplied to support the companies value opinion for tax year 2020. Also included were several sale properties which included 2 properties in Lebanon, 11 Lafayette Street and 7 Lucent Drive. The sale data referenced in the abatement were from 2016 and 2011 respectively, which are not relevant in comparison to the 2020 tax year. I also reviewed the value change of these comparables from 2019 to 2020 which indicated an average increase of 20% (17% & 23%) while the subject property increased a total of 54%.

In completing this review which included a review of the 2019 income & expense data supplied it was determined that the actual income equated to \$1,977,382, and the indication of a 12% vacancy/bad debt was produced to indicate or develop a stabilized value opinion as of March 15, 2019.

Given the expenses noted they appear consistent over a multi-year time frame. As well, the cap rate appears correct given the breakdown utilized in its determination factor of 7.9%.

Given all this information it was concluded that the value estimate through the income approach as of April 1, 2020, to be \$9,760,937.

Additionally, in comparing the value increase of the above noted comparables, and if we utilized a similar or more equitable appreciation factor of 20% from 2019 to 2020, the subject properties value by the cost approach would equate to \$9,493,320. This is virtually consistent with the income value estimate.

Given this information, it would be my recommendation that the 2020 assessment be revised from \$12,160,900 to \$9,625,000, a reduction of \$2,535,900. This would then result in a proposed refund of \$68,697.53 ($2,535,900 \times .02709$) plus statutory interest.

RECEIVED

MAR 04 2021

CITY OF LEBANON
ASSESSING OFFICE

BY COURIER
3:30 pm JWB

FOR MUNICIPALITY USE ONLY:

Town File No.: 9020-64

Taxpayer Name: Grafton County
Economic Development

RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

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

Name(s): Grafton County Economic Development Council, Inc./ North Country Council, Inc.

Mailing Address: 16 Cavendish Court, Lebanon, NH 03766

Telephone Nos.: (Home) _____ (Cell) _____ (Work) _____ (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): Lawrence B. Gormley, Esq.

Mailing Address: 127 Parrott Avenue, Portsmouth, NH 03801

Telephone Nos.: (Home) _____ (Cell) _____ (Work) 603-436-0666 (Email) lgormley@hpgrlaw.com

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>
10/11/3600	16 Cavendish Court, Lebanon	Lab/Office Bldg.	\$12,160,900

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.)

Appraisal, including market analysis and comparable properties, attached.

Assessment is contrary to market realities.

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# 10/11/3600 Appeal Year Market Value \$ 7,490,000

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

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

Attached appraisal.

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.) Appraisal, page 51.

Town Parcel ID#	Street Address	Sale Price/Date of Sale	Rents	Assessment
	11 Lafayette Street	\$6,755,000		
	5 Technology Drive	\$3,800,002		
	6 Manor Pky. (Salmon, NH)	\$3,680,000		
	267 Lowell Rd. (Hudson, NH)	\$15,900,000		
	7 Lucent Drive	\$5,900,000		

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: March 3, 2021

(Signature)

ANNE DUNCAN COOLEY, CEO
GRAFTON Regional Development Corp.

(Print Name)

(Signature)

(Print Name)

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# 10/11/3600 Appeal Year Market Value \$ 7,490,000

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

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

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	7 Lucent Drive	\$5,900,000		

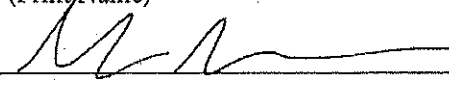
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Date: _____

(Signature)

(Print Name)


(Signature)

Michelle Moren-Grey

(Print Name) Executive Director, North Country Council, Inc.

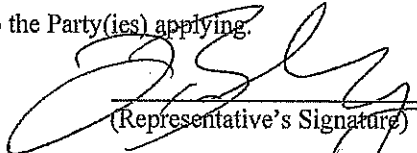
SECTION I. Certification and Appearance by Representative (If Other Than Party(ies) Applying)

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:

3/3/21


(Representative's Signature)

L.B. Gormley
(Print Name)

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

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

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

Remarks:

Date: _____

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

(Selectmen/Assessor Signature)

Map	Block	Lot	2021 - EXEMPT & CHARITABLES	Form	Rec'd A9	Rec'd A12
			903 - MUNICIPAL		2021	2021
5	2		TOWN OF HANOVER	A9	3/22	
			904 - EDUCATIONAL (SCHOOL)			
50	28		DARTMOUTH COLLEGE TRUSTEES (53%)	Both	4/12	5/26
91	239		LEDYARD CHARTER SCHOOL OF LEBANON (NEW APPLICANT)	Both	3/23	3/23
108	17		UPPER VALLEY TEACHER TRAINING	Both	3/18	3/18
			RSA 188F:12 - EXEMPT by Statute			
94	242		COMMUNITY COLLEGE SYSTEM OF NH	NONE		
			905 - CHARITABLE			
90	59		ALICE PECK DAY MEMORIAL HOSPITAL (Several Buildings)	Both	4/12	5/26
76	4		ALICE PECK DAY LIFECARE CENTER INC (NEW APPLICANT)	Both	4/12	5/26
10	8	see list	DARTMOUTH COLLEGE TRUSTEES (10/8/200)-(10/8/300)-(10/8/70100)-(10/8/70200)	Both	4/13	5/20
10	8	see list	DARTMOUTH-HITCHCOCK MEDICAL CENTER ("DHMC") (10/8/200)-(10/8/300)-(10/8/70100)-(10/8/70200)-(64/9)	Both	4/13	Filed all together
10	8	see list	DARTMOUTH-HITCHCOCK CLINIC ("DHC") (10/8/200)-(10/8/300)-(10/8/70100)-(10/8/70200)	Both	4/13	Filed in S Drive
10	8	see list	MARY HITCHCOCK MEMORIAL HOSPITAL ("MHMH") (10/8/200)-(10/8/300)-(10/8/70100)-(10/8/70200)-(10/22)-(51/2)-(51/3)-(64/9)+(10/11/3200)	Both	13-Apr	
10	11	1600	DARTMOUTH COLLEGE TRUSTEES	Both	4/12	5/26
			905 - CHARITABLE			
48	10		CARTER COMMUNITY BLDG ASSOCIATION	Both	4/12	4/14
92	25		CARTER COMMUNITY BLDG ASSOCIATION	Both	4/12	4/14
92	64		CARTER COMMUNITY BLDG ASSOCIATION	Both	4/12	4/14
92	66		MARION J CARTER TRUST	Both	4/10	5/17
105	12		CHILDRENS CENTER OF THE UPPER VALLEY INC	Both	4/10	5/25
92	67		COMMUNITY GALLERY INC (72%)	Both	4/15	8/18
10	6	200	DAVID'S HOUSE, INC	Both	3/29	3/29
86	21		DAYSRING PREGNANCY CARE CTR	Both	3/31	ext to 7/15
92	23		GRAFTON COUNTY SENIOR CITIZENS	Both	4/8	5/27
10	11	3600	GRAFTON CTY ECO DEV COUNCIL & NO COUNTRY COUNCIL (NEW)	Both	4/14	DENIED 7/29
105	113		GUYER CARIGNAN LEGION POST #22	Both	3/29	5/18

Map	Block	Lot	2021 - EXEMPT & CHARITABLES	Form	Rec'd A9	Rec'd A12
5	2	70100	HANOVER IMPROVEMENT SOCIETY CORP-(dba Campion rink)	Both	4/6	4/6
91	252		HEADREST, INC	Both	6/16	6/16
44	19	5400	LEBANON LITTLE LEAGUE, INC	Both	5/25	5/25
91	194		LISTEN, INC (Lebanon In Service To Each Neighbor)	Both	4/13	4/13
103	13		LISTEN, INC (Lebanon In Service To Each Neighbor)	Both	4/13	4/13
79	5		PATHWAYS OF THE RIVER VALLEY	Both	3/15	3/15
93	9		STEPPING STONE DROP IN CENTER (67%)	Both	4/15	4/15
92	10		UPPER VALLEY MUSIC CTR INC	Both	5/11	5/14
92	131		VISIONS FOR CREATIVE HOUSING SOLUTIONS, INC (NEW APP)	Both	4/27	DENY - LATE
92	116		WOMENS INFORMATION SERVICE OF THE UPPER VALLEY INC	Both	3/31	4/6
92	118		WOMENS INFORMATION SERVICE OF THE UPPER VALLEY INC	Both	3/31	4/6
			906 - CHURCH			
84	10		ABUNDANT LIFE CHURCH OF GOD	A9	4/12	-
110	21		CALVARY INDEPENDENT BAPTIST	A9	3/24	-
85	1		CHURCH OF JESUS CHRIST OF LATTER-	A9	3/9	-
92	168		FIRST BAPTIST CHURCH OF LEBANON	A9	3/15	-
92	217		FIRST BAPTIST CHURCH OF LEBANON	A9	3/15	-
91	249		FIRST CONGREGATIONAL CHURCH OF LEBANON	A9	3/23	-
92	203		FIRST CONGREGATIONAL CHURCH OF LEBANON	A9	3/23	-
102	5		HOPE BIBLE FELLOWSHIP	A9	3/29	-
105	118		LEBANON ASSEMBLY OF GOD	A9	3/31	-
165	31	200	LEBANON CONGREGATION OF JEHOVAHS WITNESSES	A9	4/12	-
92	3		LEBANON UNITED METHODIST CHURCH	A9	2/22	-
92	219		LEBANON UNITED METHODIST CHURCH	A9	2/22	-
73	97		OLIVET BAPTIST CHURCH CORP.	A9	4/10	-
59	14		PROVIDENCE PRESBYTERIAN CHURCH	A9	5/12	-
91	176		ROMAN CATHOLIC BISHOP OF MANCHESTER	A9	4/12	-
91	177		ROMAN CATHOLIC BISHOP OF MANCHESTER	A9	4/12	-
4	77		TRINITY BAPTIST CHURCH, TRUSTEES OF	A9	3/24	-
4	24		WELLSPRING WORSHIP CENTER OF LEBANON	A9	4/10	-
4	25		WELLSPRING WORSHIP CENTER OF LEBANON	A9	4/10	-
73	88		WEST LEBANON CONGREGATIONAL CHURCH	A9	4/12	-

[illegible]

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92	3		LEBANON UNITED METHODIST CHURCH	A9	2/22	-
92	219		LEBANON UNITED METHODIST CHURCH	A9	2/22	-
73	97		OLIVET BAPTIST CHURCH CORP.	A9	4/10	-
59	14		PROVIDENCE PRESBYTERIAN CHURCH	A9	5/12	-
91	176		ROMAN CATHOLIC BISHOP OF MANCHESTER	A9	4/12	-
91	177		ROMAN CATHOLIC BISHOP OF MANCHESTER	A9	4/12	-
4	77		TRINITY BAPTIST CHURCH, TRUSTEES OF	A9	3/24	-
4	24		WELLSPRING WORSHIP CENTER OF LEBANON	A9	4/10	-
4	25		WELLSPRING WORSHIP CENTER OF LEBANON	A9	4/10	-
73	88		WEST LEBANON CONGREGATIONAL CHURCH	A9	4/12	-

[illegible]