LEBANON BOARD OF ASSESSORS
OCTOBER 21, 2021 - 3:00 PM
COUNCIL CHAMBERS, CITY HALL OR REMOTE VIA VIRTUAL PLATFORM
LEBANONNH.GOV/LIVE

1. Call to Order

2. Approval of Minutes

A. August 26, 2021

3. Old Business

A. Exempt Application of Alice Peck Day Memorial Hospital, Map 90/Lot 59

4. New Business

A. Administrative Abatements
- i. Ledyard Charter School of Lebanon, Map 91/Lot 239
- ii. VISIONS for Creative Housing Solutions, Inc, Map 92/Lot 131

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
AUGUST 26, 2021-12:00 PM
REMOTE VIA MICROSOFT TEAMS
LEBANONNH.GOV/LIVE

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

MEMBERS ABSENT: **Falguni Mehta**

STAFF PRESENT: **Marlene Boisclair, Vicki Lee, Joe Lessard, Mike Pelletier, Ed Tinker**

GUESTS: **Barry Schuster, Attorney representing VISIONS for Creative Housing**

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1. **CALL TO ORDER** – Jay Hutchins (Chair) called the meeting to order at 12:04.

2. **APPROVAL OF MINUTES:**

A. July 29, 2021

MOTION by Frank Mastro to approve the July 29, 2021, minutes. Seconded by Brian Ware.
***Motion** approved (3-0).

3. **OLD BUSINESS:**

A. Abatement Application of Grafton Regional Development Corporation and North County Council, Inc., Map 10/Lot 11-3600

Ed Tinker led a discussion on the analysis he undertook to reach his recommendation for action by the board.

MOTION Frank Mastro to approve Proposed Abatement. Seconded by Brian Ware.
***MOTION** approved (3-0).

4. **NEW BUSINESS**

A. Institutional Exemptions

Mike Pelletier led a discussion on the exemption process for charitable organizations and churches. The Board discussed new applications – VISIONS for Creative Housing and Ledyard Charter School.

MOTION by Frank Mastro to approve the VISIONS for Creative Housing exemption. Seconded by Jay Hutchins.

Roll Call Vote:
Jay Hutchins and Frank Mastro voted Yea.
Brian Ware voted Nay.
***Motion** approved (2-1).

B. Residence in a Commercial or Industrial Zone

Mike Pelletier led a discussion on the exemption process for a residence in a nonresidential zone.

MOTION by Frank Mastro to accept the Assessor's recommendations for the Residence in an Industrial/Commercial Zone. Seconded by Brian Ware.
*MOTION approved (3-0).

MOTION by Frank Mastro to accept the remaining Assessor's recommendations for Institutional Exemptions not previously discussed. . Seconded by Brian Ware.
*MOTION approved (3-0).

5. Other Business – None

6. ADJOURNMENT:

Motion by Frank Mastro to adjourn the meeting. Seconded by Brian Ware.
*MOTION approved (3-0).

Meeting was adjourned at 12:29 p.m.

Respectfully submitted,
Tammy Chapin
Administrative Assistant

RECEIVED

APR 12 2021

CITY OF LEBANON
ASSESSING OFFICE

The State of New Hampshire

List of Real Estate on which Exemption is Claimed

Pursuant to RSA 72:23-c

This form must be completed and filed annually on or before April 15. The **ORIGINAL** list must be filed with the selectmen (assessors) of the municipality in which such real estate property is taxable. A **DUPLICATE** copy should be retained by the applicant. Failure to file this list may result in denial of the exemption.

This is to certify that the information contained in the following responses is true and correct to the best of my knowledge and belief and that I am duly authorized to sign on behalf of the applicant organization.

Date: 4/9/21 Signed by: [signature] Pres/CEO
NAME & TITLE

1. Name of applicant organization: Alice Peck Day Memorial Hospital
(OWNER OF PROPERTY OR PRINCIPAL OCCUPANT – CIRCLE ONE OR BOTH
2. Mailing address and telephone number: 10 Alice Peck Day Drive, Lebanon, NH 03766
(603) 448-3121
3. In what municipality is this exemption claimed? Lebanon, NH
4. Under which section is applicant requesting exemption: (An organization may not claim multiple exemptions under separate provisions of RSA 72:23)
RSA 72:23, III (religious) ☐ RSA 72:23, IV (educational) ☐ RSA72:23, V (charitable) ☑
(Form A-12 must also be filed, if applicant is requesting exemption as a charitable organization.)
5. Is the applicant organization organized or incorporated in New Hampshire (Yes ☑ No ☐)
Does it have a principal place of business in this state (Yes ☑ No ☐). If yes, where:
10 Alice Peck Day Drive, Lebanon, NH 03766 (603) 448-3121
ADDRESS TELPHONE NUMBER
6. State general purpose for which applicant is organized or incorporated: To improve the health and well being of our community
7. If applicant is requesting exemption as a charitable organization under RSA 72:23, V:
(a) What service of public good or welfare is provided? Patient focused healthcare to the community
(b) Who are the beneficiaries of this service? The local community
(c) Is there a charge for this service? Yes If yes, explain Please see Statement 7c.
(d) For what purpose is any income used? Continued operations
8. If the applicant is a religious organization, is it a regularly recognized and constituted denomination, creed or sect? N/A
If so, give its generally recognized name

9. State whether the applicant has been granted exemption from taxation by special act of the legislature since May 7, 1913. N/A

If so, give date. ______________________

10. Did the municipality where the applicant claims exemption vote prior to April 1, 1958 to grant exemption on property not specifically exempted by Chapter 72 RSA as amended by Chapter 202 of the Laws of 1957? No

If so, what is the total amount of the exemption voted? ______________________

11. List real estate and personal property on which exemption is claimed for this municipality and the purpose of which each item is used. Itemize each building or tract of land separately indicating the approximate area or percentage used for exempt purposes. (See example)

Tax Map & Lot No.	Property Description	Primary Use and its extent or duration	Other Use and its extent or duration
90.59	14.4 Acres Land	Continued support of the hospital, RAMCCC, Multi-Specialty Clinic	
		Medical office building, and outbuildings	
90.59.70100	Hospital	In/Out patient services 100%	
	Homestead	3rd floor-Integrative Services 50%	
		2nd floor-Admin offices, 1st floor Armistead	
	Robert A. Mesropian Center for Community Care	Sleep Center, Respiratory Infection Clinic (COVID testing), computer training room, adm	
	LaCoss Building	Storage, not suitable for occupancy	
	Women's Care Center	1st floor Headrest - 2nd floor on call rooms	
	North House	Administrative Offices - Human Resources 100%	
	Robb Lot	Employee parking spaces - 100%	

EXAMPLE:

Tax Map & Lot No.	Property Description	Primary Use and its extent or duration	Other Use and its extent or duration
25/6	5 acres of land	Continual support of	
		Smith & Jones bldgs.	
25/6	Smith house	25% science teacher's apt	
		75% dormitory (18 students)	4-H for 6 wks.
25/6	Jones Bldg.	40% apt. rent to public	
		50% student assemble room	Rented to town 4-5 times/yr.
		10% school nurse's office	
35/2	Brown lot-28 acres	Camping and hiking by scouts;	
		150/yr. for 2 wk. period	Logging

STATEMENT 7(c)

The applicant normally charges for its services according to a fee schedule based upon an estimate of revenues necessary to maintain its charitable functions in fulfillment of its mission. The applicant treats all patients without discrimination of any type, however, and regardless of their ability to pay for the services. In addition to providing free health care services to those unable to pay (thus lessening the burden on government), the applicant accepts and treats patients who are covered by Medicaid and Medicare, which does not fully reimburse the expenses incurred by the applicant in the provision of those services.

Memorandum

Memo to: Lebanon Board of Assessors
From: Joe Lessard, Municipal Resources Inc.
Date: July 25, 2021
Re: Exemption requests of Alice Peck Day Memorial Hospital and Alice Peck Day Lifecare Center

This memo is written to provide you with my recommendation regarding the exemption requests (BTLA form A-9) of Alice Peck Day Memorial Hospital (APDMH) and Alice Peck Day Lifecare Center (APDLC). APDLC is the owner of Harvest Hill and the Woodlands senior housing facilities. To date, APDLC has paid taxes on its property, but APDMH has been tax exempt, except for the Lacoss Building and portions of the Women's Care Center and the Homestead Building. As you know, annual application is required by statute.

Exemption requests from both organizations were filed with the City's assessing office on 4-12-21 by Susan Mooney, President of both organizations. On 5-4-21 I sent a letter requesting additional information from APDLC under RSA 72:23-c. It was mailed via first class mail, and also emailed, to Ms. Mooney. The letter stated that the information was to be returned within 30 days and that the pertinent statute, RSA 72:23-c, says that the exemption shall be denied if the information is not returned within that time period. A similar letter regarding APDMH was sent on 5-18-21. Both letters are attached for your reference.

The City received no response regarding either letter within the 30-day deadlines, which were June 3 and June 17, 2021. In late June, at my suggestion as a courtesy, the City Manager reached out to Ms. Mooney's office. He made several attempts to reach her and others, and eventually he connected by email with Todd Roberts, VP of Finance for APD, who was going to check on the situation.

At this point, now July 25, we are not sure what happened, but there has not been a response to the letters as required. The statute is clear and does not allow for late submissions. It says, "Such information [as was requested] shall be provided within 30 days of a written request. Failure to provide information requested under this section shall result in a denial of exemption . . . ."

It is my recommendation that, by separate votes, the two exemption requests should be denied based upon the requirements of RSA 72:23-c, as neither letter from the City received any response within the 30 day period required in the statute.

I trust this provides you with the information you need. If you have any questions, please do not hesitate to contact me. Additionally, if you would like me to attend your meeting either remotely or in person, please advise.

City of Lebanon

51 North Park Street
Lebanon, New Hampshire 03766

May 18, 2021

VIA US Mail and E-Mail at ExecutiveOffice@apdmh.org

Susan E. Mooney, President
Alice Peck Day Memorial Hospital
10 Alice Peck Day Drive
Lebanon, NH 03766

Re: APDMH Request for Exemption Tax Year 2021

Dear Ms. Mooney,

I am an Assessor working for the City of Lebanon. The City is in receipt of the application from Alice Peck Day Memorial Hospital ("APDMH") for a charitable tax exemption of its property in Lebanon for the tax year beginning April 1, 2021. This letter only addresses what was described in the BTLA Form A-9 filed with the City as APDMH property.

The City periodically reviews exemption requests, especially if changes have occurred, and as part of that process is seeking additional information to evaluate your application.

Under RSA 72:23-c, the City Assessor may request materials concerning an organization seeking an exemption as is reasonably required to make a determination of exemption of the property. Such information must be provided within 30 days of the written request. In addition, under that statute, failure to provide the information requested shall result in a denial of the exemption.

Accordingly, please provide the following documents and information:

1. The articles of incorporation, bylaws and other governing documents of APDMH in effect during the calendar years 2018, 2019, 2020 and to date.

2. Copies of Forms 990 and Forms 990-T (if applicable), including all schedules and worksheets, for the three most recent fiscal years that APDMH filed them with the IRS.

3. Copies of audited or unaudited financial statements for only APDMH (not consolidated with APD Lifecare or with Dartmouth-Hitchcock Health) for the three most recent fiscal years that show departmental revenue and expenses of APDMH. If audited statements are not available, please provide APDMH's profit and loss statements and balance sheets reviewed by APDMH management for the same years.

Assessing 448-1499 • City Clerk 448-3054 • Codes 448-1524 • Engineering 448-0674 • Finance 448-0682
Landfill 298-7872 • Manager 448-4220 • Planning 448-1457 • Public Works 448-3112 • Recreation 448-5121
Tax Collector 448-1720 • Wastewater Plant 298-5986 • Water & Sewer Billing 448-1569 • Water Plant 448-2514 • Welfare 448-2944

Area Code 603 • Fax 448-4891

4. Copies of all leases, licenses or other agreements, including operating agreements, that applied at any time during the calendar years 2018, 2019, 2020 and to the date APDMH responds to this letter that permitted, or still permits, other persons or entities besides APDMH to use or occupy space at the APDMH property along with floor plans showing where such other persons or entities have used and occupied space. This should include all agreements, if applicable, with Dartmouth-Hitchcock Health or with any other entities related to Dartmouth-Hitchcock Health.

5. Please describe how each area of each property listed on the Form BTLA A-9 was used and occupied as of April 1, 2021. For example, the Form A-9 describes a primary use of the "Homestead" as "3rd floor-Integrative Services 50%". What does "Integrative Services" mean? What does it do? Which entity is actually using and occupying that third floor? Which entity is using and occupying the remainder of the 3rd floor? Please provide more specific information that would address these types of questions for all properties described in the A-9.

6. For the calendar or fiscal years 2018, 2019 and 2020, please list the total dollar amount of charity care (based on APDMH's cost to provide the care and also at APDMH's established rates) provided, as well as its total gross revenue, total net patient service revenue plus the total cost of providing all healthcare. Please define what the term "charity care" means to APDMH and provide an explanation and documentation to support the characterization of services defined as "charity care" as well as documents showing how the total dollar amount of charity care was calculated.

7. Please list and describe the payer mix for patient accounts at APDMH for the calendar or fiscal years 2018, 2019 and 2020.

8. Please provide documentation which specifically and separately describes each benefit shown as "Total Unreimbursed Community Benefits" in the Community Benefits Report Addendum in APDMH's Fiscal Year 2019 Community Benefits Report; and please also provide documents that show how the dollar amounts associated with each benefit were calculated and the sources of information upon which such dollar amounts were based.

9. For the calendar or fiscal years 2018, 2019 and 2020, please provide copies of APDMH's Medicare CMS cost reports, including but not limited to Worksheet S-10.

10. For the calendar or fiscal years 2018, 2019 and 2020, please provide copies of APDMH's reports provided to the State that document its actual costs of providing care to patients covered by Medicaid. Please also provide documents showing all sources of income that pay for the costs associated with Medicaid patients.

11. Please provide a copy of the membership agreement with Dartmouth-Hitchcock Health with all addenda, related documents and amendments, including those showing any payments required from APDMH to D-HH.

12. Please provide a copy of APDMH's financial assistance policy(ies) in place for the 2018, 2019 and 2020 calendar years and copies of all documents showing/documenting all

financial assistance provided, at cost each year (and not based on established rates) under/pursuant to such policy(ies) in such calendar years.

13. Please provide a copy of APDMH's billing policies, and any additional policies or documents regarding determining a patient's eligibility for financial assistance, during the calendar years 2018, 2019 and 2020.

14. Please provide a copy of APDMH's collections policies and contracts with collections agencies during the calendar years 2018, 2019 and 2020.

15. Please provide a copy of all charity care policies and internal guidelines in effect for the 2018, 2019 and 2020 calendar years and copies of all documents showing/demonstrating and/or summarizing the charity care provided under/pursuant to such policies.

16. Please provide a copy of all forms used as contracts to compensate health care providers at APDMH in effect for the 2018, 2019 and 2020 calendar years, including rates of compensation, productivity required or bonuses that could be earned by such providers applicable to such contracts.

17. Please provide documentation showing the compensation of all senior management personnel at APDMH for the 2018, 2019 and 2020 calendar years.

18. Please feel free to provide anything else you would like us to know and consider about your organization and your use and occupancy of the real estate.

I want to confirm that the City is not seeking, nor does it want, anything that would or could identify any patients with respect to the above information.

This information should be provided to my attention at the Lebanon City Hall, Assessing Office, 51 N. Park Street, Lebanon, NH 03766. If you have any questions, please let me know.

Sincerely,

Joseph W. Lessard, Jr.

Joseph W. Lessard, Jr.
Interim Contract Assessor

cc: Shaun Mulholland, City Manager

Assessing Office
City of Lebanon
51 North Park Street
Lebanon, NH 03766
Phone: (603) 448-1499
FAX: (603) 448-4891

2021 PROPERTY TAX
ABATEMENT

DATE: 10/18/2021 ABATEMENT #: 2021-71 ACCOUNT #: 1927

MAP: 91 BLOCK: 239 LOT: UNIT:

NAME: Ledyard Charter School of Lebanon

ADDRESS: PO Box 327
Lebanon, NH 03766

PROPERTY LOCATION: 39 Hanover St

ASSESSMENT:	$543,900	REVISED ASSESSMENT:	$543,900
REDUCTION:	$0	ABATEMENT:	$3,861.06

REASON: Property owner applied for exempt status. Tax bill went out prior to Board of Assessors meeting. BOA granted exempt status at August 26, 2021 meeting for 2021 tax year. Abate July, 2021 taxes plus interest.

John Jay Hutchins

Frank E. Mastro

Falguni Mehta

Brian S. Ware

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. Any refunds due, will first be applied to any other open City invoice.

Assessing Office
City of Lebanon
51 North Park Street
Lebanon, NH 03766
Phone: (603) 448-1499
FAX: (603) 448-4891

2021 PROPERTY TAX ABATEMENT

DATE: 10/18/2021 ABATEMENT #: 2021-76 ACCOUNT #: 2094

MAP: 91 BLOCK: 131 LOT: UNIT:

NAME: VISIONS for Creative Housing Solutions, Inc.

ADDRESS: 9 Sunrise Farm Ln
Enfield, NH 03748

PROPERTY LOCATION: 12 Green St

ASSESSMENT:	$334,400	REVISED ASSESSMENT:	$334,400
REDUCTION:	$0	ABATEMENT:	$6,247.00

REASON: Property owner applied for exempt status. Tax bill went out prior to Board of Assessors meeting. BOA granted exempt status at August 26, 2021 meeting for 2021 tax year. Abate July, 2021 taxes paid.

John Jay Hutchins

Frank E. Mastro

Falguni Mehta

Brian S. Ware

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. Any refunds due, will first be applied to any other open City invoice.