



Board of Selectman Department Head Meeting

Monday, August 10, 2026 at 6:30 pm

1. Non-Public Session / Call to Order

- The Board opened the public meeting at 5:35 PM and immediately moved into a non-public session pursuant to RSA 91-A:3, II(a)
- Motion by R. Tufts-Keegan
- Seconded by T. Cremmen.
- Roll call vote:
 - R. Tufts-Keegan – yes
 - T. Cremmen – yes
 - B. Gagnon – yes
 - J. Sindorf – yes.
 - Motion carried.
- The non-public session ended at 6:35 PM
- The Board reconvened in public session at 6:35 PM.

Approved By
Board of Selectmen

2. Pledge of Allegiance

3. Roll Call:

- R. Tufts-Keegan (Chair) present
- J. Sindorf (Member) present
- B. Gagnon (Vice Chair) present
- T. Cremmen (Member) present
- M. Green (Member) excused

4. Approval of Minutes

- A motion was made by R. Tufts-Keegan, seconded by B. Gagnon, to seal the minutes of the non-public session held earlier in the evening for five (5) years.
- Roll call vote: R. Tufts-Keegan – yes; J. Sindorf – yes; B. Gagnon – yes; T. Cremmen – yes. Motion carried.

Signature Action

5. Personnel Action Forms - Streck, Millar

- Tia Sullivan Millar – promoted from EMT to Advanced EMT (Part-Time, Fire Department), effective 8/1/26; rate is increased from \$18.03/hr to \$19.03/hr. Signed by the Board.
- Gene Streck – promoted from FF/AMT to EMS Training Officer (Part-Time, Fire Department), effective 8/10/26; rate increased from \$23.50/hr to \$25.00/hr. Signed by the Board.

6. Notice of Intent to Cut Wood or Timber

- The Board reviewed and signed a Notice of Intent to Cut Wood or Timber for Map 19, Lot 10 (Kings Highway), owned by Joanna S. Mockler. Total lot acreage is 536 acres, with approximately 40 acres to be cut.
- Road Agent Dan Phillips asked who people are supposed to see to get a “Notice of Intent to Cut” application.
 - Chair R. Tufts-Keegan state that they would go see Administrative Clerk Robin Willis
- Road Agent Dan Phillips requested that when they see her that, they are reminded they also need to get a “Driveway” or “Access” permit as well.

7. Disposition of Abatement Application

- Item deferred and taken up later in the meeting following the Department Head reports.

8. Mr. Dufresne - Abatement application discussion

- Item deferred and taken up later in the meeting following the Department Head reports.

Old Business

New Business

9. Highway Block Grant funds - Accept

- The Board reviewed the State Highway Block Grant for State Fiscal Year 2026–2027 in the amount of \$19,401.98.
- Motion to accept by B. Gagnon
- Seconded by a J. Sindorf
- The Board voted to accept the funds.
 - All in favor; motion carried.

- It was noted this represents the first of four anticipated payments for the grant cycle (July and October 2026 at this amount; two additional, smaller payments expected in January and April 2027).

10. Emergency Management

- No report; Emergency Management Director was unavailable.

11. Fire/EMS

- Fire Chief Jarrod Wheeler presented the combined June and July 2026 report:
- EMS: June – 6 calls, no mutual aid; July – 13 calls, no mutual aid.
- Fire: June – 2 calls; July – 11 calls. Year-to-date total: 139 calls for service.
- On 6/29/26, Engine 4, Tanker 5, Forestry 2, and Car 1 responded to a fire in the sawdust collection/storage building at Middleton Building Supply (Diprizio Pine Sales). A first alarm was struck and mutual aid was requested from Farmington, Milton, and Wakefield Fire Departments, who assisted with water supply. Crews used the on-site pond for water supply. The fire was quickly extinguished with no injuries.
- 7/10/26 – Engine 4 and Ambulance 3 responded to a motor vehicle accident in New Durham.
- 7/15/26 – Engine 4 and Ambulance 3 responded to a rollover motor vehicle accident on Kings Highway.
- 7/16/26 – Engine 4, Forestry 2, and Ambulance 3 responded to a motor vehicle accident on Ridge Road.
- 7/25/26 – Car 1, Engine 5, and Tanker 5 assisted Farmington with a structure fire (incident command, water supply, fire attack, and overhaul).
- The Chief noted call volume in August is tracking similarly to July.
- (See Attached)

12. Highway Dept.

- Report given by Road Agent Dan Phillips and covered the period July 15 – August 10, 2026:
- Completed annual pump inspection (Grafteck).
- Removed a downed tree blocking the road on Pinkham Road.
- Cut and cleared a hung-up broken tree on New Durham Road.
- Met with the contractor at Pheasant Lane regarding a culvert cover installation.
- Ordered gaylord containers for the town's Electronics Take-Back Day, scheduled for August 15, 2026.

- Ditched Dudley, Nicola, Jordan, and Lincoln roads; installed rip-rap where needed to slow water flow.
- Delivered stone to a lakeshore project for a contractor.
- Completed annual fire extinguisher inspections.
- Ditched Karen, Lakeshore, and Maple roads.
- Repaired a washed-out shoulder and scraped shoulders on New Durham Road.
- Ditched sections of Ridge Road.
- Inspected paved driveways on Pinkham Road; driveway bonds released back to the contractor.
- Swept Silver Street ahead of paving; prepped culvert cuts for paving.
- Paved Silver Street (completed Friday evening); graveled driveways and will coordinate shoulder gravel with the paving contractor in the coming weeks.
- Picked up shop supplies at Walmart.
- (See Attached)

13. Police

- Police Chief Scott Fergusson presented the July 2026 monthly report (See Attached)
 - Incidents investigated: 55 (58 previous month).
 - Arrests: 3 (1 previous month), including one arrest related to a rollover motor vehicle accident.
 - Motor vehicle accidents: 2 (1 previous month), including one vehicle that left the road near a corner and went into the woods.
 - Motor vehicle activity: 25 (32 previous month).
 - The Chief reported a busy period in late July/early August, including an additional accident involving a broken utility pole and a road closure, handled jointly with State Police.
- Mobile Data Terminals (MDTs): The Chief explained the department's MDTs run on an obsolete/unsupported Windows 10 platform, causing recurring software interface failures. After exploring replacement options and clarifying a prior cost misunderstanding, the Chief obtained a formal quote from Patrol PC/Advanced Electronic Design Inc. (Quote #QUO-18984) for a Windows 11 upgrade package covering all units, totaling \$1,780.00.
- Member T. Cremmen inquired if there are any other companies that can work on these devices, besides Patrol PC

- Police Chief Scott Fergusson replied that Patrol PD are the only company that are able to work on these devices.
- Member T. Cremmen motioned to accept the attached quote from Patrol PC.
- Seconded by B. Gagnon.
- Board voted to approve expenditure of \$1,780.00 for the MDT upgrade.
- All in favor; motion carried.
- Additional updates: the speed trailer has been deployed on Gary Road resident, inquiring directly with the Chief about purchasing an additional unit; the trailer's traffic data collection feature is now operational and being used to inform enforcement scheduling.
- Continued work with Code Enforcement on non-compliant properties, including one property where occupants were arrested and prosecuted for violating a condemnation order
- Planning is underway for a bike rodeo and a school "safe routes to school" event with the elementary school principal.
- Coordinated with the Recreation Department on Old Home Week activities.
- Member T. Cremmen asked about implementation of the Town Buildings' security/fire monitoring system.
- The Chief reported that the town's security/fire monitoring system implementation remains in progress with the vendor (Burns), with account setup underway; the Chief will follow up on an installation timeframe.

14. Town Clerk/Tax Collector

- For July 2026, the Town Clerk's office collected \$84,639.98. Tax collections for the month totaled \$2,007,946.20 (approximate, as read into the record).

15. Treasurer

- No items reported.

16. CEO

- No items reported.

7. Disposition of Abatement Application

- See attached

8. Mr. Dufresne - Abatement application discussion

- The Board reviewed a Disposition of Abatement Application recommending denial of a 2025 tax abatement request for 38 Pinkham Road (Map 8, Lot 12), based on a recommendation from the town's contract assessing firm, Avitar Associates.

- Resident David Dufresne addressed the Board, stating that his application concerned the landlocked, no-road-frontage status of his property and its effect on value, and that Avitar's written response addressed only a boundary/acreage question rather than his stated grounds for abatement.
- Mr. Dufresne noted the response was received five weeks after the statutory deadline, leaving him only two weeks time to file a further appeal if denied.
- Following discussion, the Board agreed not to vote on the disposition at this meeting.
- Chair R. Tufts-Keegan will speak with Administrative Clerk Robin Willis to request that Avitar Associates directly address the landlocked/no-frontage basis of the application and to inquire about the delayed response.
- Member T. Cremmen also noted a need for a future discussion regarding the town's contract with Avitar Associates.

Public Comment

17. Public discussion

18. Stephany Alves - water run off & conservation

190 Nicola Rd

- Resident Stephany Alves asked about reduced water flow in streams along Nicola Road and inquired about mosquito control resources, noting concerns about stagnant water.
- Road Agent Dan Phillips explained that lake outflow is affected by seasonal conditions, dam board settings, and a dry summer, with flow typically increasing after heavy rain or in spring.
- The resident was directed to the Conservation Commission (Kate Buzard) as a resource on water issues; it was noted the Conservation Commission meets the following evening at 6:30 PM by Chair R. Tufts-Keegan.
- The resident also asked about the extent of planned ditching work on Nicola Road; the Road Agent explained that ditch maintenance near driveway culverts is the homeowner's responsibility, while the town periodically clears and rip-raps ditch lines, particularly on hills, as they fill with sediment over time.

Public Comment

- Resident / Road Agent Dan Phillips raised concerns about driver safety near the recent paving work on Silver Street, citing national data on construction-site fatalities (roughly 850–950 annually, including motorists as well as workers), and asked the public to slow down and respect workers and equipment in narrow roadway work zones.
- Resident / Road Agent Dan Phillips also stated that New speed-limit-area signage is expected to be installed before the start of the school year (September 1, 2026).

BOS Comments

- Chair R. Tufts-Keegan mentioned upcoming meetings: Conservation Commission, Tuesday, August 11, 2026 at 6:30 PM; School Board, Wednesday at 6:00 PM at the school; Planning Board, Thursday at 6:00 PM at the Old Town Hall; Recreation Committee, Wednesday at 6:00 PM at the municipal building.
- Board Member T. Cremmen mentioned that while at a PTA meeting at the Middleton Elementary School, the principal was looking to donate a cache of printers and copiers to the town.
 - The town has accepted a donation of printers and copiers from the school district, and has coordinated with Selectman's Secretary Kim Hughes and Police Chief Scott Fergusson for pickup; units range from newer models to approximately five years old, a mix of desktop and networked machines.
- Vice Chair B. Gagnon spoke about Recreation and Old Home Committee events happening at Old Home Week.
 - Old Home Association church service on Sunday, August 16 (location pending availability of the Old Town Hall upstairs, contingent on securing an electrician);
 - 160th Old Home Dinner on Wednesday, August 19
 - Old Home "Touch-a-Truck" event on Friday, August 21, 5:30–8:00 PM, featuring the Red Hat Band, food trucks, and other vehicles.
- Chair R. Tufts-Keegan noted that town employees attending the Old Home Association dinner will have their meal paid for out of the Board of Selectmen's budget.

Adjournment

There being no further business, a motion to adjourn was made by B. Gagnon, seconded by J. Sindorf. Motion carried. The meeting adjourned at 7:27 PM.

Respectfully submitted,

Timothy Cremmen

Select Board Member



Date: 8/10/26

Town Of Middleton
Personnel Action Form

Employee Name: Tia Sullivan Miller
Department: Fire

Employee # _____

Employment Type: _____ Full time ☒ Part-Time _____ Seasonal _____ Hourly
_____ Seasonal _____ Temporary/Fill in _____ Other _____ Salary

Current Position (if Town Employee): EMT

New or Proposed Position: AEMT

Effective Date: 8/1/26

Fire Dept. Duty (Shift pay) pay _____ 4215-07

Fire Dept EMS (Call pay) Pay _____ 4215-07

Fire Member/Training _____ 4220-01

Current Rate: 18.03 General ledger _____ Proposed or New Rate: 19.03 Cola % _____

Purpose of Classification: Advanced EMT

☐ New Hire	☐ Promotion
☐ Demotion	☐ Temporary Reclassification
☐ Probation Complete	☐ Pay Increase
☐ Change in Hours	☐ Other

Employer: [Signature]

Date: 8/10/26

Selectmen: [Signature]

Date: 8/10/26

Selectmen: [Signature]

Date: 8/10/26

Selectmen: [Signature]

Date: 8/10/26

Cc: Personnel File, Employee



Date: 8/10/26

Town Of Middleton
Personnel Action Form

Employee # _____

Employee Name: Gene Streck

Department: Fire

Employment Type: _____ Full time ☒ Part-Time _____ Seasonal _____ Hourly
_____ Seasonal _____ Temporary/Fill in _____ Other _____ Salary

Current Position (if Town Employee): FF/AMT

New or Proposed Position: EMS Training Officer

Effective Date: 8/10/26

Fire Dept. Duty (Shift pay) pay _____ 4215-07

Fire Dept EMS (Call pay) Pay _____ 4215-07

Fire Member/Training _____ 4220-01

Current Rate: 2350 General ledger _____ Proposed or New Rate: 25,00 Cola % _____

Purpose of Classification:

☐ New Hire	☒ Promotion
☐ Demotion	☐ Temporary Reclassification
☐ Probation Complete	☐ Pay Increase
☐ Change in Hours	☐ Other

Employer: [Signature]

Date: 8/10/26

Selectmen: [Signature]

Date: 8/10/26

Selectmen: [Signature]

Date: 8/10/26

Selectmen: [Signature]

Date: 8/10/26

Cc: Personnel File, Employee

State of New Hampshire

Vendor Payments

Check Number: 4036865

STATEMENT OF REMITTANCE

VOUCHER NUMBER	INVOICE NUMBER	DESCRIPTION	CONTACT INFORMATION	DATE	AMOUNT
834333	HIGHWAY BLK FY27 QTR1	Block Grant Aid JUL payment	(603) 271-3486	07/01/26	19,401.98
	Highway Block Grant Aid JUL payment-A \$17237.59	Highway Block Grant Aid JUL			
	pmtA SB367 \$2164.39				

If you have further payment questions, reference the contact information provided next to the line item in question.

Page 1 of 1

TOTAL

19,401.98

INFORMATIONAL MESSAGE

Questions On Your Payment?

Please use the contact information provided above in the fourth column from the left.

REMOVE DOCUMENT ALONG THIS PERFORATION

State of New Hampshire
Office of State Treasurer
25 Capitol Street - Rm. 121
Concord, NH 03301

State of New Hampshire
Vendor Payments

Bank of America
Concord, NH
51-44 / 119

07/27/26

4036865

PAY EXACTLY *Nineteen Thousand Four Hundred One and 98/100 Dollars*

PAY TO THE
ORDER
OF
TOWN OF MIDDLETON
182 KINGS HWY
MIDDLETON NH 03887

\$ ****19,401.98

VOID AFTER 365 DAYS

Monica A. Mezzanilla
Authorized Signature

⑈04036865⑈ ⑆011900445⑆ 000000011123⑈



Middleton Fire-Rescue

Chief of Department, Jarrod Wheeler
192 Kings Hwy Middleton, NH 03887

Monthly Report for June and July 2026

EMS

- June 6 Calls No Mutual Aid
- July 13 Calls No Mutual Aid

Fire

- June 2 Calls
- July 11 Calls

Total For Year Current 139 Calls For Service

- On 6/29/2026 Engine 4, Tanker 5, Forestry 2 and Car 1 responded to Diprizio Pine Sales for a Fire in the Sawdust collection system and storage building. A First alarm was struck and mutual aid were requested. Farmington, Milton and Wakefield Fire departments assisted on scene. Middleton Units were able to quickly extinguish the fire. We thank mutual aid departments for their assistance with overhaul and water supply.
- On 7/10/2026 Engine 4 and Ambulance 3 Responded to New Durham for a Motor Vehicle Accident.
- On 7/15/2026 Engine 4 and Ambulance 3 responded to a Rollover Motor Vehicle accident on Kings Highway.
- On 7/16/2026 Engine 4, Forestry 2 and Ambulance 3 Responded to Ridge road for a Motor vehicle accident.
- On 7/25/2026 Car 1, Engine 4 and Tanker 5 responded to Farmington for a building fire. Middleton Crews Assisted with incident command, water supply, fire attack and overhaul.

July 15 → Aug 10

- 1) Annual in spec firm on pumps (Craftak)
- 2) Mow downed tree on Pinkham Rd.
- 3) Took broken tree down on ND Rd. by Draw
- 4) Spoke to Contractor on phreasant about Culvert.
- 5) Ordered Agylards for Elec. Day.
- 6) Ditch dudley Nicole Jordan & Lincoln and
Rip Rapped where needed.
- 7) Brought stone to Lakeshore for contractor.
- 8) Had Fire Ext. inspected (Annual)
- 9) Ditch Kureng, Lakeshore, Maple
- 10) Rapped New Durham Rd.
- 11) Fix washed shoulder on New Ports. Rd.
- 12) Berape shoulders New Ports. Rd.
- 13) Ditch Ridge Rd.
- 14) Check paved driveways Pinkham.
- 15) Sweep Silver st.
- 16) Prep culvert cuts for pouring
- 17) Pave Silver st.
- 18) Gravel Driveways Silver st.
- 19) Picked up supplies at Walmart.



Middleton Police Department

POLICE DEPARTMENT MONTHLY REPORT: July 2026

Date: 8/1/2026

	Current Report	Previous Month Activity
INCIDENTS INVESTIGATED:	55	58
ARRESTS:	3	1
MOTOR VEHICLE ACCIDENT:	2	1
MOTOR VEHICLE ACTIVITY:	25	32

- MDT update cost
- Speed Trailer Deployment active data reporting
- Recruitment and staffing
- Continued worked with Code Enforcement regarding properties – update
- Bike Rodeo planning for scheduling with school ride to school 2026
- Update activities old home day

We urge any residents with concerns, complaints, or compliments to contact the Middleton Police Department. We encourage all feedback.

Regards,

Chief Scott Ferguson



Advanced Electronic Design Inc
 344 John Dietsch Blvd, Unit 2
 North Attleboro, MA, US 02763
 (508) 699-0458

DRAFT



SRC 6 A 2 4 0 2 0 Z

QUOTE

QUO-18984

2026-07-16

Sales Agent: Jesse Coulombe

Email: jcoulombe@patrolpc.com

Phone: (508) 431-4123

Attention		
Scott Ferguson	policechief@middletonnh.gov	(603) 473-8548

Bill To	Ship To
NH - Town of Middleton PD 182 Kings Highway Middleton, NH - 03887	NH - Town of Middleton PD 182 Kings Highway Middleton, NH - 03887

Expiry Date	Shipping Rate	Payment Terms
2026-09-14	GROUND	NET 30

Item	Description	Type	Unit Price	Qty	Line Total
UPG-000003	Windows 11 Upgrade Package for RhinoTab M1	SALE	\$245.00	4	\$980.00
Operating System: OS-M1UPG-W11E64	Install and activate a clean factory install of Windows 11 IoT Enterprise w/ GAC License. All data currently on the hard drive will be deleted.		INCLUDED		INCLUDED
RAM: RAM-M1UPG-16GB-DDR3	Upgrade RAM to 16GB DDR3.		\$50.00		\$200.00
Internal Battery: BAT-M1UPG-NEW	Install a New M1 Battery Assembly		\$100.00		\$400.00
Shipping - Incoming: SHP-M1UPG-IN	Incoming Shipping		\$25.00		\$100.00
Shipping - Outgoing: SHP-M1UPG-OUT	Outgoing Shipping		\$25.00		\$100.00

☐ I have read and understood the following terms and conditions.

Will a matching PO be issued for this order? YES ☐ NO ☐

Printed Name: _____

Date of Approval: _____

 Signature of Approval

Subtotal: \$1,780.00
Shipping Cost: \$0.00
Total: \$1,780.00

Terms & Conditions:

Sales tax, if applicable, will be invoiced in accordance with purchaser's tax rate. Unpaid balances accrue 1.5% interest per month.

Middleton Town Clerk

Deposit Journal

Deposit Dates from : 7/1/2026 to 7/31/2026

Tender Summary

Middleton Drawer		Amount
Tender		
CASH		\$6,085.84
CHECKS	(105)	\$39,235.01
TRAVELER'S CHECKS		\$0.00
Deposit Total:		\$45,320.85

ACH	\$12,564.90
CREDIT APPLIED	\$878.38
CREDIT CARD	\$25,861.35
CREDIT ISSUED	\$-4.50
SHORT SLIP ISSUED	\$3.40
SHORT SLIP PAYMENT	\$-2.00
DEPOSIT TOTAL	\$45,320.85
Grand Total:	\$84,622.38

State of NH Drawer

Tender	Amount
CASH	\$0.00
CHECKS	(0) \$0.00
TRAVELER'S CHECKS	\$0.00
Deposit Total:	\$0.00

CREDIT APPLIED	\$17.60
DEPOSIT TOTAL	\$0.00
Grand Total:	\$17.60

Activity Summary

BOAT	Count	State Amt	Municipal Amt
DECAL-REPL LOST	1	\$0.00	\$11.00
NEW	7	\$0.00	\$637.42
RENEWAL	4	\$0.00	\$280.80
Sub Total:	12	\$0.00	\$929.22

MOTOR VEHICLE	Count	State Amt	Municipal Amt
CERT-COPY LOST	1	\$0.00	\$23.00
CREDIT (ONLINE)	1	\$0.00	\$149.00
NEW	48	\$0.00	\$12,144.42
PLATE-RPL LOST	1	\$0.00	\$7.00
PLATE-RPL REORDER-IL	1	\$0.00	\$4.00
REGISTRATION MAINTENAN	2	\$0.00	\$0.00
RENEWAL	258	\$0.00	\$51,191.86
TITLE - AP	26	\$0.00	\$0.00
TITLE - EXAP	1	\$0.00	\$0.00
TITLE - EXPS	2	\$0.00	\$74.00
TITLE - PS	14	\$0.00	\$518.00
TITLE ONLY - EX	1	\$0.00	\$37.00
TRANSFER	14	\$0.00	\$3,081.46
Sub Total:	370	\$0.00	\$67,229.74

DOG LICENSES	Count	State Amt	Municipal Amt
CREDIT (ONLINE)	16	\$0.00	\$724.50
LICENSE NEW	10	\$0.00	\$78.50
LICENSE RENEWAL	41	\$0.00	\$605.50
Sub Total:	67	\$0.00	\$1,408.50

TOWN CLERK SERVICES	Count	State Amt	Municipal Amt
2024 SPAYED/NEUTERED LI	4	\$0.00	\$26.00
2025 SPAYED/NEUTERED LI	10	\$0.00	\$65.00
2025 UNALTERED LIC.	2	\$0.00	\$18.00
2026 CIVIL FORFEITURE	42	\$0.00	\$1,498.92
BEACH STICKER	5	\$0.00	\$125.00
BUILDING PERMIT	8	\$0.00	\$8,926.36
CELL TOWER INCOME	2	\$0.00	\$3,655.04
ELECTRICAL PERMIT	2	\$0.00	\$150.00
HUNTING/FISHING LIC	3	\$0.00	\$103.00
MAIL PROCESS FEE	1	\$0.00	\$1.00
MARRIAGE LICENSE	1	\$0.00	\$50.00
MISC REV - STATE	1	\$0.00	\$175.00
OHV REGISTRATIONS	3	\$0.00	\$237.00
OTHER PERMITS	3	\$0.00	\$200.00
POLICE ACCIDENT REPO	1	\$0.00	\$10.00
VITAL STATISTICS	3	\$0.00	\$69.00
VOID - SAME DAY/TELLER	1	\$0.00	\$-236.80
Sub Total:	92	\$0.00	\$15,072.52

Fees Summary

Fee	Count	Amount
AGENT FEE	307	\$921.00
APPLICATION FEE	46	\$92.00
BEACH STICKER	5	\$125.00
BOAT AGENT FEE	12	\$60.00
BOAT BOAT FEE DECAL	11	\$33.00
BOAT FEE	11	\$225.72
BOAT LAKE FUND FEE	11	\$137.50
BOAT PUBLIC ACC FEE	11	\$55.00
BOAT REG FEE	11	\$390.00
BOAT SRCH RESC FEE	11	\$11.00
BOAT TAX COLL FEE	11	\$11.00
BRD/BD REPLAGE FEE	1	\$6.00
BUILDING PERMIT	7	\$8,689.56
CERTIFIED COPY FEE	1	\$20.00
CLERK FEE	318	\$636.00
CONSERVATION FEE	3	\$90.00
CREDIT ACCOUNT	17	\$873.50
CREDIT APPLIED	-1	\$-17.60
DMV MAIL-IN FEE	253	\$354.00
DOG CIVIL FORFEITURE - COST OF SE	43	\$448.92
DOG CIVIL FORFEITURE FEE	42	\$1,050.00
DOG LATE FEE	42	\$312.00
DOG LICENSE FEE SENIOR	6	\$7.50
DOG LICENSE FEE SPAYED/NEUTERE	50	\$236.00
DOG LICENSE FEE UNALTERED	11	\$80.50
DOG OVERPOPULATION FEE	61	\$107.75
DOG SENIOR STATE LICENSE FEE	6	\$4.50
DOG STATE LICENSE FEE	61	\$44.75
ELECTRICAL PERMIT	2	\$150.00
HUNTING/FISHING LICENSE	3	\$103.00
INCOME	2	\$3,655.04
MARRIAGE LICENSE - STATE	1	\$43.00
MARRIAGE LICENSE - TOWN	1	\$7.00
MISCELLANEOUS REVENUE	1	\$175.00
MPE	1	\$1.00
OHV REGISTRATION	3	\$237.00
OTHER PERMITS	3	\$200.00
PERMIT FEE	329	\$46,085.00
PLATE FEE	41	\$276.00
PLATE REPLACEMENT FEE	2	\$8.00
POLICE REPORT	1	\$10.00
REGISTRATION FEE	297	\$15,590.07
SAFETY FUND	7	\$7.00
SURCHARGE FEE	17	\$91.66
TITLE FEE	1	\$595.00
TRANSFER FEE	28	\$210.00
VANITY FEE	38	\$2,105.01
VITAL STATISTICS - STATE - FIRST COI	3	\$24.00
VITAL STATISTICS - TOWN - FIRST COI	3	\$45.00
Grand Total:	2,152	\$84,622.38

Total:	\$41	\$0.00	\$84,639.98
Grand Total:			\$84,639.98

Middleton Town Clerk

Account Summary for Fee Transactions Deposit Dates from : 7/1/2026 to 7/31/2026

Account Name	Account Number	Fees Summary	Count	Amount	Debit Amt	Credit Amt
BEACH STICKER	3290-03	BEACH STICKER	5	\$125.00		
		Account Total:	5	\$125.00	\$0.00	\$125.00
BUILDING PERMIT	3230-00	BUILDING PERMIT	7	\$8,689.56	\$236.80	\$8,926.36
		Account Total:	7	\$8,689.56		
CELL TOWER INCOME	3405-05	INCOME	2	\$3,655.04		
		Account Total:	2	\$3,655.04	\$0.00	\$3,655.04
CREDIT	99	CREDIT ACCOUNT	17	\$873.50		
		Account Total:	17	\$873.50	\$0.00	\$873.50
DOG CIVIL FORFEITURE	3290-15	DOG CIVIL FORFEITURE - COST OF SERVICE	43	\$448.92		
		DOG CIVIL FORFEITURE FEE	42	\$1,050.00		
		Account Total:	85	\$1,498.92	\$0.00	\$1,498.92
DUE STATE OF NH DMV - ETF	1	BOAT BOAT FEE DECAL	11	\$33.00		
		BOAT LAKE FUND FEE	11	\$137.50		
		BOAT PUBLIC ACC FEE	11	\$55.00		
		BOAT REG FEE	11	\$390.00		
		BOAT SRCH RESC FEE	11	\$11.00		
		BRD/BD REPLCE FEE	1	\$6.00		
		CERTIFIED COPY FEE	1	\$20.00		
		CONSERVATION FEE	3	\$90.00		
		CREDIT APPLIED	0	\$-17.60		
		PLATE FEE	41	\$276.00		
		PLATE REPLACEMENT FEE	2	\$8.00		
		REGISTRATION FEE	297	\$15,590.07		
		SAFETY FUND	7	\$7.00		
		SURCHARGE FEE	1	\$91.66		
		TITLE FEE	17	\$595.00		
		TRANSFER FEE	14	\$140.00		
		VANITY FEE	38	\$2,105.01		
		Account Total:	477	\$19,537.64	\$17.60	\$19,555.24
ELECTRICAL PERMIT	3290-01	ELECTRICAL PERMIT	2	\$150.00		
		Account Total:	2	\$150.00	\$0.00	\$150.00
HUNTING/FISHING	3290-07	HUNTING/FISHING LICENSE	3	\$103.00		
		Account Total:	3	\$103.00	\$0.00	\$103.00
MISCELLANEOUS REVENUE	3503-00	MISCELLANEOUS REVENUE	1	\$175.00		
		Account Total:	1	\$175.00	\$0.00	\$175.00
MV REGISTRATIONS	3220-00	AGENT FEE	307	\$921.00		
		APPLICATION FEE	46	\$92.00		
		BOAT AGENT FEE	12	\$60.00		
		BOAT FEE	11	\$225.72		
		BOAT TAX COLL FEE	11	\$11.00		
		CLERK FEE	318	\$636.00		
		DMV MAIL-IN FEE	253	\$354.00		
		MPE	1	\$1.00		
		PERMIT FEE	329	\$46,085.00		
		TRANSFER FEE	14	\$70.00		
		Account Total:	1,302	\$48,455.72	\$0.00	\$48,455.72
OHRV	3222-00	OHRV REGISTRATION	3	\$237.00		
		Account Total:	3	\$237.00	\$0.00	\$237.00

OTHER PERMITS 3290-04 OTHER PERMITS Account Total: 3 \$200.00 \$0.00 \$200.00

POLICE REPORT 3401-04 POLICE REPORT Account Total: 1 \$10.00 \$0.00 \$10.00

TOWN DOG LICENSE ACCOUNT 3290-05 DOG LATE FEE 42 \$312.00
DOG LICENSE FEE SENIOR 6 \$7.50
DOG LICENSE FEE SPAYED/NEUTERED 50 \$236.00
DOG LICENSE FEE UNALTERED 11 \$80.50
DOG OVERPOPULATION FEE 61 \$107.75
DOG SENIOR STATE LICENSE FEE 6 \$4.50
DOG STATE LICENSE FEE 61 \$44.75
Account Total: 237 \$793.00 \$0.00 \$793.00

TOWN MARRIAGE LICENSES ACCOUNT 3290-09 MARRIAGE LICENSE - TOWN Account Total: 1 \$7.00 \$0.00 \$7.00

VITAL RECORDS 3290-09 MARRIAGE LICENSE - STATE 1 \$43.00
VITAL STATISTICS - STATE - FIRST COPY 3 \$24.00
VITAL STATISTICS - TOWN - FIRST COPY 3 \$45.00
Account Total: 7 \$112.00 \$0.00 \$112.00

Account Summary for Miscellaneous Transactions

Deposit Dates from : 7/1/2026 to 7/31/2026

Account Name	Account Number	Transaction Type	Count	Amount	Debit Amt	Credit Amt
CHECK OVERAGE		CHECK OVERAGE - CASH REFUND	22	\$0.00		
		Account Total:	22	\$0.00	\$404.41	\$404.41
CREDIT	99	CHECK OVERAGE - CREDIT ISSUED	1	\$4.50		
		CREDIT APPLIED	8	\$-878.38		
		Account Total:	9	\$-873.88	\$878.38	\$4.50
SHORT SLIP	88	SHORT SLIP	4	\$-1.40		
		Account Total:	4	\$-1.40	\$3.40	\$2.00
		Grand Total:	35	\$-875.28	\$1,286.19	\$410.91
		Fee / Miscellaneous Transaction Total:	2,188	\$83,747.10		

Submitted by: _____
Date: _____

Treasurer: _____
Date: _____

TOWN OF MIDDLETON
Deposit Summary -- Deposits from 07/01/2026 to 07/31/2026
 Requested by rparece -- 08/04/2026

Deposit Number	Warrant	Principal	Interest	Penalties	Overpay	Total
2026000106						07/01/2026
	2026P01	\$ 54,425.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 54,425.00
Deposit Total: 2026000106		\$ 54,425.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 54,425.00
2026000107						07/01/2026
	2025P02	\$ 4.00	\$ 0.14	\$ 0.00	\$ 0.00	\$ 4.14
	2026P01	\$ 62,241.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 62,241.00
Deposit Total: 2026000107		\$ 62,245.00	\$ 0.14	\$ 0.00	\$ 0.00	\$ 62,245.14
2026000108						07/01/2026
	2026P01	\$ 20,208.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 20,208.00
Deposit Total: 2026000108		\$ 20,208.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 20,208.00
2026000109						07/01/2026
	2026P01	\$ 16,719.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 16,719.00
Deposit Total: 2026000109		\$ 16,719.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 16,719.00
2026000110						07/01/2026
	2023L01	\$ 2,397.04	\$ 34.94	\$ 0.00	\$ 0.00	\$ 2,431.98
	2024P02	\$ 540.46	\$ 9.54	\$ 0.00	\$ 0.00	\$ 550.00
	2025P02	\$ 2,450.00	\$ 86.45	\$ 0.00	\$ 0.00	\$ 2,536.45
	2026P01	\$ 82,972.93	\$ 0.00	\$ 0.00	\$ 0.00	\$ 82,972.93
Deposit Total: 2026000110		\$ 88,360.43	\$ 130.93	\$ 0.00	\$ 0.00	\$ 88,491.36
2026000111						07/02/2026
	2026P01	\$ 45,732.75	\$ 0.00	\$ 0.00	\$ 0.00	\$ 45,732.75
	2026U01	\$ 7,000.00	\$ 69.04	\$ 0.00	\$ 0.00	\$ 7,069.04
	CREDIT	\$ 0.00	\$ 0.00	\$ 0.00	\$ 816.25	\$ 816.25
Deposit Total: 2026000111		\$ 52,732.75	\$ 69.04	\$ 0.00	\$ 816.25	\$ 53,618.04
2026000112						07/06/2026
	2026P01	\$ 37,614.66	\$ 0.00	\$ 0.00	\$ 0.00	\$ 37,614.66
Deposit Total: 2026000112		\$ 37,614.66	\$ 0.00	\$ 0.00	\$ 0.00	\$ 37,614.66
2026000113						07/06/2026
	2024P02	\$ 40.10	\$ 0.71	\$ 0.00	\$ 0.00	\$ 40.81
	2025P01	\$ 272.00	\$ 21.40	\$ 0.00	\$ 0.00	\$ 293.40
	2026P01	\$ 113,150.56	\$ 0.00	\$ 0.00	\$ 0.00	\$ 113,150.56
Deposit Total: 2026000113		\$ 113,462.66	\$ 22.11	\$ 0.00	\$ 0.00	\$ 113,484.77
2026000114						07/06/2026
	2026P01	\$ 46,988.06	\$ 0.00	\$ 0.00	\$ 0.00	\$ 46,988.06
Deposit Total: 2026000114		\$ 46,988.06	\$ 0.00	\$ 0.00	\$ 0.00	\$ 46,988.06
2026000115						07/07/2026
	2026P01	\$ 16,369.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 16,369.00
Deposit Total: 2026000115		\$ 16,369.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 16,369.00

Deposit Number	Warrant	Principal	Interest	Penalties	Overpay	Total
2026000116						07/07/2026
	2026P01	\$ 20,189.08	\$ 0.91	\$ 0.00	\$ 0.00	\$ 20,189.99
Deposit Total:	2026000116	\$ 20,189.08	\$ 0.91	\$ 0.00	\$ 0.00	\$ 20,189.99
2026000117						07/07/2026
	2026P01	\$ 63,848.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 63,848.00
Deposit Total:	2026000117	\$ 63,848.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 63,848.00
2026000118						07/07/2026
	2026P01	\$ 7,403.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 7,403.00
Deposit Total:	2026000118	\$ 7,403.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 7,403.00
2026000119						07/07/2026
	2026P01	\$ 12,924.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 12,924.00
Deposit Total:	2026000119	\$ 12,924.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 12,924.00
2026000120						07/07/2026
	2026P01	\$ 28,738.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 28,738.00
	2026U01	\$ 5,600.00	\$ 57.99	\$ 0.00	\$ 0.00	\$ 5,657.99
Deposit Total:	2026000120	\$ 34,338.00	\$ 57.99	\$ 0.00	\$ 0.00	\$ 34,395.99
2026000121						07/07/2026
	2026P01	\$ 23,281.42	\$ 0.86	\$ 0.00	\$ 0.00	\$ 23,282.28
Deposit Total:	2026000121	\$ 23,281.42	\$ 0.86	\$ 0.00	\$ 0.00	\$ 23,282.28
2026000122						07/08/2026
	2024P01	\$ 1,027.08	\$ 145.20	\$ 0.00	\$ 0.00	\$ 1,172.28
	2024P02	\$ 2,778.58	\$ 163.82	\$ 0.00	\$ 0.00	\$ 2,942.40
	2025P01	\$ 4,455.00	\$ 354.45	\$ 0.00	\$ 0.00	\$ 4,809.45
	2026P01	\$ 15,575.00	\$ 5.00	\$ 0.00	\$ 0.00	\$ 15,580.00
Deposit Total:	2026000122	\$ 23,835.66	\$ 668.47	\$ 0.00	\$ 0.00	\$ 24,504.13
2026000123						07/09/2026
	2026P01	\$ 7,161.86	\$ 3.01	\$ 0.00	\$ 0.00	\$ 7,164.87
Deposit Total:	2026000123	\$ 7,161.86	\$ 3.01	\$ 0.00	\$ 0.00	\$ 7,164.87
2026000124						07/14/2026
	2026P01	\$ 1,123,780.05	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,123,780.05
	CREDIT	\$ 0.00	\$ 0.00	\$ 0.00	\$ 6,954.60	\$ 6,954.60
Deposit Total:	2026000124	\$ 1,123,780.05	\$ 0.00	\$ 0.00	\$ 6,954.60	\$ 1,130,734.65
2026000125						07/15/2026
	2022P02	\$ 48.49	\$ 13.41	\$ 0.00	\$ 0.00	\$ 61.90
	2023L01	\$ 184.29	\$ 50.96	\$ 37.00	\$ 0.00	\$ 272.25
	2024P01	\$ 63.00	\$ 10.04	\$ 0.00	\$ 0.00	\$ 73.04
	2024P02	\$ 71.00	\$ 8.59	\$ 0.00	\$ 0.00	\$ 79.59
	2025P01	\$ 66.00	\$ 5.35	\$ 0.00	\$ 0.00	\$ 71.35
	2025P02	\$ 68.00	\$ 2.62	\$ 0.00	\$ 0.00	\$ 70.62
	2026P01	\$ 99,611.38	\$ 160.78	\$ 25.00	\$ 0.00	\$ 99,797.16
	CREDIT	\$ 0.00	\$ 0.00	\$ 0.00	\$ 52.90	\$ 52.90
Deposit Total:	2026000125	\$ 100,112.16	\$ 251.75	\$ 62.00	\$ 52.90	\$ 100,478.81
2026000126						07/16/2026

Deposit Number	Warrant	Principal	Interest	Penalties	Overpay	Total
	2025P02	\$ 920.98	\$ 79.02	\$ 0.00	\$ 0.00	\$ 1,000.00
	2026P01	\$ 1,339.00	\$ 2.64	\$ 0.00	\$ 0.00	\$ 1,341.64
Deposit Total:	2026000126	\$ 2,259.98	\$ 81.66	\$ 0.00	\$ 0.00	\$ 2,341.64
2026000127						07/21/2026
	2026P01	\$ 5,737.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 5,737.00
	CREDIT	\$ 0.00	\$ 0.00	\$ 0.00	\$ 75.00	\$ 75.00
Deposit Total:	2026000127	\$ 5,737.00	\$ 0.00	\$ 0.00	\$ 75.00	\$ 5,812.00
2026000128						07/21/2026
	2025P02	\$ 899.02	\$ 40.98	\$ 0.00	\$ 0.00	\$ 940.00
Deposit Total:	2026000128	\$ 899.02	\$ 40.98	\$ 0.00	\$ 0.00	\$ 940.00
2026000129						07/21/2026
	2026P01	\$ 5,922.96	\$ 18.41	\$ 0.00	\$ 0.00	\$ 5,941.37
Deposit Total:	2026000129	\$ 5,922.96	\$ 18.41	\$ 0.00	\$ 0.00	\$ 5,941.37
2026000130						07/22/2026
	2025P02	\$ 340.00	\$ 13.64	\$ 0.00	\$ 0.00	\$ 353.64
	2026P01	\$ 335.00	\$ 1.17	\$ 0.00	\$ 0.00	\$ 336.17
Deposit Total:	2026000130	\$ 675.00	\$ 14.81	\$ 0.00	\$ 0.00	\$ 689.81
2026000131						07/22/2026
	2025P02	\$ 2,148.00	\$ 86.16	\$ 0.00	\$ 0.00	\$ 2,234.16
	2026P01	\$ 1,134.05	\$ 11.95	\$ 0.00	\$ 0.00	\$ 1,146.00
Deposit Total:	2026000131	\$ 3,282.05	\$ 98.11	\$ 0.00	\$ 0.00	\$ 3,380.16
2026000132						07/22/2026
	2026P01	\$ 1,710.46	\$ 9.54	\$ 0.00	\$ 0.00	\$ 1,720.00
Deposit Total:	2026000132	\$ 1,710.46	\$ 9.54	\$ 0.00	\$ 0.00	\$ 1,720.00
2026000133						07/23/2026
	2022P01	\$ 2,211.00	\$ 714.30	\$ 0.00	\$ 0.00	\$ 2,925.30
	2024P01	\$ 2,173.00	\$ 350.54	\$ 0.00	\$ 0.00	\$ 2,523.54
	2024P02	\$ 2,317.00	\$ 284.90	\$ 0.00	\$ 0.00	\$ 2,601.90
	2025P01	\$ 2,245.00	\$ 186.49	\$ 0.00	\$ 0.00	\$ 2,431.49
	2025P02	\$ 2,216.00	\$ 89.85	\$ 0.00	\$ 0.00	\$ 2,305.85
	2026P01	\$ 2,000.00	\$ 7.89	\$ 0.00	\$ 0.00	\$ 2,007.89
Deposit Total:	2026000133	\$ 13,162.00	\$ 1,633.97	\$ 0.00	\$ 0.00	\$ 14,795.97
2026000134						07/23/2026
	2022P02	\$ 1,989.00	\$ 553.65	\$ 0.00	\$ 0.00	\$ 2,542.65
Deposit Total:	2026000134	\$ 1,989.00	\$ 553.65	\$ 0.00	\$ 0.00	\$ 2,542.65
2026000135						07/25/2026
	2026P01	\$ 7,994.88	\$ 32.09	\$ 0.00	\$ 0.00	\$ 8,026.97
Deposit Total:	2026000135	\$ 7,994.88	\$ 32.09	\$ 0.00	\$ 0.00	\$ 8,026.97
2026000136						07/28/2026
	2026P01	\$ 2,451.63	\$ 12.77	\$ 0.00	\$ 0.00	\$ 2,464.40
	CREDIT	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,849.07	\$ 1,849.07

Deposit Number	Warrant	Principal	Interest	Penalties	Overpay	Total
Deposit Total:	2026000136	\$ 2,451.63	\$ 12.77	\$ 0.00	\$ 1,849.07	\$ 4,313.47
2026000137						07/28/2026
	2024P02	\$ 1,833.00	\$ 223.37	\$ 0.00	\$ 0.00	\$ 2,056.37
	2025P01	\$ 1,813.00	\$ 148.62	\$ 0.00	\$ 0.00	\$ 1,961.62
	2025P02	\$ 1,870.00	\$ 73.20	\$ 0.00	\$ 0.00	\$ 1,943.20
	2026P01	\$ 3,443.00	\$ 6.06	\$ 0.00	\$ 0.00	\$ 3,449.06
Deposit Total:	2026000137	\$ 8,959.00	\$ 451.25	\$ 0.00	\$ 0.00	\$ 9,410.25
2026000138						07/29/2026
	2025P02	\$ 554.12	\$ 45.88	\$ 0.00	\$ 0.00	\$ 600.00
	2026P01	\$ 531.14	\$ 2.21	\$ 0.00	\$ 0.00	\$ 533.35
	CREDIT	\$ 0.00	\$ 0.00	\$ 0.00	\$ 16.65	\$ 16.65
Deposit Total:	2026000138	\$ 1,085.26	\$ 48.09	\$ 0.00	\$ 16.65	\$ 1,150.00
2026000139						07/29/2026
	2024P02	\$ 690.54	\$ 9.46	\$ 0.00	\$ 0.00	\$ 700.00
Deposit Total:	2026000139	\$ 690.54	\$ 9.46	\$ 0.00	\$ 0.00	\$ 700.00
2026000140						07/30/2026
	2026P01	\$ 1,263.00	\$ 6.64	\$ 0.00	\$ 0.00	\$ 1,269.64
Deposit Total:	2026000140	\$ 1,263.00	\$ 6.64	\$ 0.00	\$ 0.00	\$ 1,269.64
2026000141						07/31/2026
	2026P01	\$ 9,786.00	\$ 25.49	\$ 0.00	\$ 0.00	\$ 9,811.49
	CREDIT	\$ 0.00	\$ 0.00	\$ 0.00	\$ 12.03	\$ 12.03
Deposit Total:	2026000141	\$ 9,786.00	\$ 25.49	\$ 0.00	\$ 12.03	\$ 9,823.52
Total for All Deposits:		\$ 1,993,865.57	\$ 4,242.13	\$ 62.00	\$ 9,776.50	\$ 2,007,946.20



Town of Middleton

182 Kings Highway, Middleton, New Hampshire 03887

DISPOSITION OF ABATEMENT APPLICATION

Date: August 6, 2026

Abatement request: Granted ☐ Revised Assessment: \$ N/A

Denied ☒

Tax Year: 2025

Name: Dufresne, David

Mailing Address: 38 Pinkham Road

Parcel: Map 8 Lot 12

Date Taxes Paid: NA

Amount of Abatement: NA

Any refund due must be applied to outstanding taxes first.

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..."

RSA 76:17-d The selectmen or assessors may apply all or a portion of the amount of any taxes abated, along with interest computed according to this chapter, to any outstanding taxes owed by the taxpayer to the municipality. Taxes shall be considered outstanding if they are subject to interest pursuant to RSA 76:13. The selectmen or assessors shall send notice to the taxpayer of the amount credited against outstanding taxes and the date the credit was recorded.

Remarks/Reason for denial of abatement application: See attached letter from Avitar Associates.

Roxanne Tufts-Keegan

Bonnie Gagnon

Timothy Cremmen

Michael Green

Jonathan Sindorf

Board of Selectmen
Town of Middleton

RECEIVED
JAN 6 2026

TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

TAX YEAR APPEALED 2025

INSTRUCTIONS

1. Complete the application by typing or printing legibly in ink. **This application does not stay the collection of taxes; taxes should be paid as assessed. If an abatement is granted, a refund with interest will be made.**
2. File this application with the municipality by the deadline (see below). Date of filing is the date this form is either hand delivered to the municipality, postmarked by the post office, or receipted by an overnight delivery service.

DEADLINES: The "notice of tax" means the date the board of tax and land appeals (BTLA) determines the last tax bill was sent by the municipality. (If your municipality bills twice annually, you must apply after the bill that establishes your final tax liability and not before.)

Step One: Taxpayer must file the abatement application with the municipality by March 1 following the notice of tax.

Step Two: Municipality has until July 1 following the notice of tax to grant or deny the abatement application.

Step Three: Taxpayer may file an appeal either at the BTLA (RSA 76:16-a) or in the superior court (RSA 76:17), but not both. An appeal must be filed:

- 1) no earlier than: a) after receiving the municipality's decision on the abatement application; or b) July 1 following the notice of tax if the municipality has not responded to the abatement application; and
- 2) no later than September 1 following the notice of tax.

EXCEPTION: If your municipality's final tax bill was sent out after December 31 (as determined by the BTLA), the above deadlines are modified as follows (RSA 76:1-a; RSA 76:16-d, II):

Step One: 2 months after notice of tax;

Step Two: 6 months after notice of tax; and

Step Three: 8 months after notice of tax.

FORM COMPLETION GUIDELINES:

1. **SECTION E.** 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.
2. **SECTION G.** 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; and 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. This value estimate can be shown by obtaining an appraisal or presenting sales of comparable properties.
3. **SECTION H.** The applicant(s) must sign the application even if a representative (e.g. Tax Representative, Attorney, or other Advocate) completes Section I.
4. Make a copy of this document for your own records.

I am seeking an abatement of my land assessment. My property is unique. I have been studying all of the Middleton tax maps.

I have been unable to find another property with similar characteristics. I have no road frontage, no view of the street. I do have an easement across my neighbors property, but it's not the same as road frontage.

Properties with no road frontage, are less valuable. They have no curb appeal, no place to put up political signs, articles out for sale, bulk trash items and much more. The easement does not even legally allow me a roadside mailbox. I am in good standing with my neighbor and they do allow me a mailbox, but still not the same. Things change, neighbors sell and new neighbors move in. Even when I go to sell my property, it is less valuable, it's less appealing to a new buyers.

My land assessment has more than tipped in the time I've lived here, and its still a property, down in behind another one. Even the State land assessment, on line says it's less valuable. Some say as much as, 50 percent.

When I lived in Phoenix, I could say to most anyone, do you know the big house on top of the mountain on 7th. Ave? They would ask, is that your house? I would say, no I'm at the foot of the mountain, you probably never saw my house. My point being which land is more valuable. Well, I can say the same thing about my property here. I can ask anyone, do you know the property on Pinkham, with the horses along the road? They would ask, is that your property? I would have to say, no I'm down in the hollar, behind it!

I hope you see it as I do, and lower my land assessment, for cause. I am prepared to take it as far as I can, if it is rejected. I understand there's an appeal process. The state review board, will even review my application, if need be.

Thank you , David Dufresne

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: _____
(Representative's Signature) (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)