

**Newmarket Regional Health Care, Inc.
(Lamprey Health Care)
v.
Town of Raymond**

Docket No. 4628-88

DECISION

A hearing in this appeal was held, as scheduled, on November 15, 1989. The Taxpayer was represented by James B. McDermott, President, Board of Directors, Ann H. Peters, Executive Director and Gerald Taube, Attorney.

The Taxpayer appeals, pursuant to RSA 72:23, the denial of a charitable exemption granted in previous years. The 1988 valuation was \$432,450 (land, \$105,700; building, \$326,750).

The appellants presented their articles of incorporation, sources of income and the expenditures of revenue. A video tape, prepared by the Public Broadcasting System, was shown to the Board for background information on services rendered by the appellant.

Executive Director, Ann Peters, testified to 15,000 office visits last year (40% pediatrics, indigent clients [1/2 unwed mothers] working poor and the uninsured).

An annual budget of two million dollars relies 50% from donations and grants. "No one is turned away for lack of funds."

Mr. James McDermott, President, Board of Directors, told the Board the Mission was, "to provide health services for all 'sectors' of the population."

Salaries for personnel are well below the median area rates for professional staff.

Mr. Andrew Blais, Appraiser, representing the Town, said that notwithstanding the fact that the appellant has been granted a charitable exemption

in previous years - and no changes have occurred with regard to their income

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sources services or expenditures, nevertheless owing to economic circumstances, "the selectmen have been pushed to find sources of revenue." Blais further stated that, "Raymond taxpayers are subsidizing the appellant who serves people from out of town."

The Board finds the Towns rationale to be regressive, Draconian and generally contrary to the (broader) public interest and RSA 72:23 V. Mr. Blais was asked by the Board (rhetorically) if the Taxpayers in the City of Concord who subsidize state government's tax exempt status and the Taxpayers of Plymouth, Durham and Keene who underwrite the University System real estate assessments should be given the same relief which the Town of Raymond seeks on the same theory that not all beneficiaries are resident taxpayers and their families.

The Board of Tax and Land Appeals rules that the Town has failed to show why the appellant, Newmarket Regional Health Care, Inc. should be denied tax exempt status under the provisions of RSA 72:23 V.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Anne S. Richmond, Esq., Chairman

George Twigg, III, Member

(Mr. Donahue did not sit.)
Peter J. Donahue, Member

Paul B. Franklin, Member

Date: February 26, 1990

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Gerald Taube, Attorney, representative for Newmarket Regional Health Care, Inc., taxpayer; and the Chairman, Selectmen of Raymond.

Date: February 26, 1990

Michele E. LeBrun, Clerk