

Farmsteads of New England, Inc.

v.

Town of Hillsborough

Docket No.: 21421-05EX

DECISION

The “Taxpayer” appeals, pursuant to RSA 72:34-a, the “Town’s” denial of a RSA 72:23, V charitable exemption on a 36.7-acre lot with buildings designated as Map 9, Lot 47 (the “Property”). The board finds the Property is entitled to a full exemption and the appeal is therefore granted.

The Taxpayer has the burden of showing, by a preponderance of the evidence, it was entitled to the statutory exemption or credit for the year under appeal. See RSA 72:23-m; TAX 204.06.

The Taxpayer argued it was entitled to the charitable exemption because:

- (1) it is organized as a New Hampshire nonprofit corporation and acquired the Property, known locally as the “Rosewald Farm,” for a charitable purpose in March, 2003;
- (2) its charitable purpose, as stated in its charter, is to care for people with autism and other developmental disabilities in a “holistic lifestyle” environment that is supportive of their vocational, residential and recreational needs and the Property is operated as a working farm to fulfill this purpose;

- (3) services are provided at or below cost, with the Taxpayer granting subsidies (or scholarships) to those who cannot pay the full cost and receiving funding from state agencies, families of patients and donations; and
- (4) it applied for the charitable exemption and provided available financial and other information requested by the Town.

The Town argued the denial of the charitable exemption was proper because:

- (1) the Taxpayer did not meet its burden of proving it was providing charitable services to the general public or a substantial and indefinite segment of the general public;
- (2) the Taxpayer is not obligated to provide charitable services by its charter or otherwise and the mission stated in its articles is too “vague” to be enforceable; and
- (3) if, “arguendo,” the board determines the Taxpayer is providing a charitable service, the exemption application should be remanded to the Town to determine whether a partial exemption is appropriate.

Board’s Rulings

Based on the evidence, the board finds the Taxpayer met its burden of proving the Property is entitled to a full charitable exemption for tax year 2005 and the appeal is therefore granted.

The board has reviewed the evidence and arguments presented by the parties, further amplified in their respective requests for findings of fact and rulings of law (restated below) and legal memoranda. The board further notes this is the second tax exemption appeal it has heard regarding the Property. The Taxpayer previously appealed a tax year 2004 denial by the Town. See Farmsteads of New England, Inc. v. Town of Hillsborough, BTLA Docket No. 20055-04EX (February 18, 2005), (exemption denied based on compensation to an employee who was also an

officer and director). In denying the prior appeal, the board did not rule on other arguments made by the Town; those other arguments will be addressed and resolved here.

The Town does not believe the Taxpayer is entitled to an exemption even though the Town's attorney acknowledged the Taxpayer's founder and executive director (Deborah Gray) is "a very nice person doing some very nice things." Specifically, the Taxpayer is devoted to treating autistic and developmentally disabled clients in a "holistic" environment with day care (outpatient), residential and "respite" care programs.

Consistent with these objectives, the Taxpayer has tailored its vocational and recreational programs to the "working farm" aspects of the Property, where patients are encouraged to participate in feeding animals and picking vegetables, operating a retail farm stand, baking, cooking, swimming, snow-shoeing and cross-country skiing activities, as well as other "life skills" training. The Taxpayer is also capable of treating the challenging, non-socially acceptable behaviors of its clients on a 24-hour "on-call" and residential basis.

The Taxpayer is qualified to provide services to autistic and other developmentally disabled clients by at least three "area agencies" supported by the State of New Hampshire. (See Taxpayer's Requests for Findings of Fact, #s 8 and 9 below; and Town Request for Findings of Fact, #6.) The Taxpayer has contracts with these agencies and receives compensation for its services from them (funded by Medicaid and other government programs) and also from individual patients and their families. It also provides 'scholarships' and below cost services to autistic patients. It makes up the differences between its expenses and patient revenues through fundraising activities that generate approximately \$50,000 per year. The Taxpayer has never refused to accept a patient because of payment issues.

The Town nevertheless argues the Taxpayer does not meet the statutory definition of a charity contained in RSA 72:23-1 because it does not "perform some service of public good or

welfare advancing the spiritual, physical, intellectual, social or economic well-being of the general public or a substantial and indefinite segment of the general public that includes residents of the state of New Hampshire.” More specifically, the Town argues treating autistic clients in a farm setting “is so narrowly targeted and specialized that it cannot be reasonably construed as providing a service to the general public or a substantial and indefinite segment of the general public.” (Town’s Memorandum of Law at pp. 7-8.) The board disagrees.

The size of the Taxpayer’s client base, and the population it serves, should not be the deciding factor in granting or denying an exemption. Such a rule would unfairly exclude new, start-up charitable organizations or those which, either by design or circumstance, remain small in scope or reach. Charitable organizations provide a public benefit by drawing attention and resources to specific health and other problems in society; the Taxpayer’s focus on autism and the developmentally disabled is no more “targeted and specialized” than many others that could be mentioned (e.g., ALS -- amyotrophic lateral sclerosis, commonly known as Lou Gehrig’s disease) that also address the needs of those with specific illnesses or disabilities who are a part of the general public.

Autism and other developmental disabilities are serious health problems that can occur in any segment of the “general public” of New Hampshire and their incidence in the population at large appears to be random and diffused rather than isolated and limited. Providing the population suffering from these serious disorders with a viable treatment alternative fulfills a charitable purpose even if the number of individuals that can benefit from the Taxpayer’s “holistic” programs may be limited by its size and financial limitations.

There was no evidence the Taxpayer discriminated against any potential client or excluded anyone who applied for its services. By February 1, 2005, the Taxpayer had provided services to 14 clients. (Taxpayer’s Findings of Fact No. 11.) The board cannot conclude this

number is insignificant in relation to the Taxpayer's resources or that the statute requires each charity to treat a more "substantial" number of people.

Nor was the Taxpayer required, under New Hampshire law, to provide what is conventionally viewed as "charity" (giving money or care to the needy at no cost or below cost) in order to qualify for an exemption. The Town argues "there are no charitable services being provided" by the Taxpayer, Town's Memorandum of Law at p. 8, but the board disagrees. In making this argument, the Town fails to distinguish between the public benefit requirement quoted above in RSA 72:23-1 ("some service of public good or welfare") from an alternative so-called "gift to the community" test now adopted by a minority of jurisdictions, including Utah, but not New Hampshire. See Town's Memorandum of Law at pp. 8-9, quoting from Utah County v. Intermountain Health Care, Inc., 709 P.2d 265 (Utah 1985).

Many charitable organizations do provide money or free or below-cost care to recipients (one form of a "gift to the community"). Under New Hampshire law, some of them are even required to disclose publicly the extent of their charitable contributions as a result of fairly recent legislation. See RSA 7:32-c, et seq. (effective January 1, 2000). In brief, this legislation requires "every health care charitable trust" (provided it has a "fund balance" exceeding \$100,000) to develop and submit annual "community benefit" plans which include "all charity care" provided to the State's director of charitable trusts (part of the Attorney General's Office) and the public.

The Town acknowledges the Taxpayer is "not an organized health care charitable trust," (Memorandum of Law, p. 10), but nevertheless argues that the specific definition of "charity care" added as part of this statute, see RSA 7:32-d, I, should be applied to the Taxpayer, and perhaps every organization seeking a charitable exemption, as a matter of policy. The board disagrees. If the legislature had so intended, it could have either revised the definition of "charitable" contained in RSA 72:23-1 or made the "charity care" definition in RSA 7:32-d, I

applicable to all charitable organizations rather than just to a limited subset of them which does not include the Taxpayer.

In addition, it is not clear this “community benefits” legislation requires even those organizations that are “health care charitable trusts” to provide any specified minimum level of “charity care” or any such care for that matter. Under this legislation, annual “community benefits” disclosures are required, but such benefits can consist of activities other than “charity care,” such as “services, or other resources which promote or support a healthier community, enhanced access to health care or related services . . . or services to a vulnerable population.” RSA 7:32-d, III (d) and RSA 7:32-e. The Taxpayer presented considerable evidence that it did provide substantial services of these types to autistic and developmentally disabled clients. It also presented evidence that the reimbursements received from area agencies were not sufficient to meet the costs of providing these services and, as a result, fundraising was necessary and grants to needy patients were routinely made. See, e.g., Taxpayer’s Request for Findings #s 12 – 14.

The Town makes a related argument, again citing Utah County, 709 P.2d at 265, that the Taxpayer must somehow establish “there is an imbalance in the exchange between the charity and the recipient or in the lessening of a government burden through the charity’s operation.” Town’s Memorandum of Law, pp. 8, 9. Neither of these tests for a charitable exemption has yet been adopted by a New Hampshire court and the board finds no reason to do so in this appeal.

Moreover, the board disagrees with the Town’s reasoning that no “government burden” is lessened because “society already is taking care of autistic adults” with other programs “such as sheltered workshops.” Id., p. 8. To be entitled to an exemption, a charity is not necessarily required to meet a need separate from one government is already providing for in some fashion;

nor is it required to reduce the burden of government to provide such services.¹ If that were true, one could argue no charity providing relief to the poor (for example, the Salvation Army) is entitled to an exemption since the government already has a responsibility to assist this population in a number of ways (income maintenance, food stamps, Medicaid, etc.).

The board further finds, contrary to the Town's position, the Taxpayer is sufficiently obligated by its charter to provide charitable services. The Taxpayer is fulfilling its mission, stated in Article 2 of its Articles of Agreement (Municipality Exhibit A, Tab A), to provide an environment with a "holistic lifestyle" conducive to helping people with autism and other developmental disabilities. While the Taxpayer could, in theory, provide its services elsewhere than on the Property (the Rosewald Farm), this does not make the obligations it has undertaken any less enforceable. Article 4 of the Articles of Agreement further provides that, in the event of dissolution, the Taxpayer's assets, which include the Property, will continue to be devoted "exclusively" to charitable purposes.

The applicable test is not whether an organization seeking a tax exemption has some "discretion" regarding what types of charitable services or programs are provided or where and how it provides them, but rather whether it is obligated to provide such services at all. The board finds the Taxpayer is so obligated in a manner that is sufficiently specific and enforceable to meet the requirements for a charitable exemption. See, e.g., Appeal of City of Franklin, 137 N.H. 622, 626 (affirming charitable exemption and concluding municipality's interpretation of "obligation" requirement was "too narrow"); and Hopkinton State Fair Associations v. Town of

¹ Cf. Young Women's Christian Assn. v. City of Portsmouth, 89 N.H. 40, 44 (1937):

The position that a charitable institution must be engaged in some governmental function to be exempted is not well taken and calls for no extensive discussion. ... The expense of government may thereby be incidentally lessened [by a public charity] but that it must be is not a requisite condition. Many charities are established because the government has not seen fit to take upon itself the charge and administration of their objectives.

Hopkinton, BTLA Docket No. 15227-94 EX (June 12, 1998) (applying the same “obligation” requirement and granting an exemption).

As a final, alternative argument, the Town asks the board to “remand” this appeal to the selectmen for additional proceedings to determine whether “residential use of the building is necessary to the provision of the obligatory charitable services.” See Town’s Memorandum of Law, p. 14, and Rulings of Law Request # 5. This request is denied because remand is unnecessary in light of the facts presented and the Town’s prior determinations.

The board finds the Taxpayer is entitled to a full charitable exemption for the services it provides both to “day clients” and to those who receive more intensive and continual care as residents on the Property. The Taxpayer made a sufficient showing that its clients benefited from residential programs and the area agencies supported by the State of New Hampshire who fund these programs must agree. It is unlikely, to say the least, that such residential treatment programs would be supported by the government and the public if they were deemed to be unnecessary or of little or no benefit to autistic and developmentally disabled people.

The Town should not have the discretion to make a further inquiry of whether residential care is “necessary” in order for the Taxpayer to fulfill this mission. It would be tantamount to allowing the Town to engage in clinical second-guessing and is no more appropriate when directed at the Taxpayer than it would be to any other health care organization. For example, a mental health facility that could, in theory, provide its services solely to outpatients, rather than to both residents and outpatients, should not be subject to the further uncertainty and risk of losing a full exemption simply because it has made a clinical decision to provide residential care.

The board further notes the Taxpayer attempted to comply with the Town’s requests for information and provided its representatives with a full opportunity to inspect the Property and the use of the residential buildings in its treatment programs. It is noteworthy that the Town did

not question or challenge the extent of such use when it denied the exemption application, but seeks to raise this issue for the first time in this appeal. Indeed, the Town appears to have already made contrary findings on this issue. See Town's Notice of Decision (Municipality Exhibit A, Tab J, p. 3), where the Town made the following "Determination":

The June 20, 2005 visit by town officials indicated that the Farmsteads [Taxpayer's] buildings are being used for the programs which Farmsteads provides. Thus, if the organization is entitled to a charitable exemption because it is providing these programs, then the buildings on the property should be exempt.

Cf. the Town's Memorandum of Law at p. 2 ("The land is in current use, so, as a practical matter, only the exemption on the assessment of buildings is at issue.").

For all of these reasons, the appeal is granted and the Town is directed to grant the Taxpayer a full charitable exemption for tax year 2005, refunding with interest at six percent per annum from date any taxes paid to refund date. RSA 76:17-a. The board has responded to the Taxpayer's ² and the Town's respective requests for findings of fact and conclusions of law below.

A motion for rehearing, reconsideration or clarification (collectively "rehearing motion") of this decision must be filed within thirty (30) days of the clerk's date below, not the date this decision is received. RSA 541:3; TAX 201.37. The rehearing motion must state with specificity all of the reasons supporting the request. RSA 541:4; TAX 201.37(b). A rehearing motion is granted only if the moving party establishes: 1) the decision needs clarification; or 2) based on the evidence and arguments submitted to the board, the board's decision was erroneous in fact or in law. Thus, new evidence and new arguments are only allowed in very limited circumstances as stated in board rule TAX 201.37(f). Filing a rehearing motion is a prerequisite for appealing to the supreme court, and the grounds on appeal are limited to those stated in the rehearing

² Because of the limitation on the number of requests stated in TAX 201.36 (c), the board has only responded to the first 25 of the Taxpayer's requests.

motion. RSA 541:6. Generally, if the board denies the rehearing motion, an appeal to the supreme court must be filed within thirty (30) days of the date on the board's denial.

Responses to Requests of Findings of Fact and Rulings of Law

The "Requests" received from the parties are replicated below, in the form submitted and without any typographical corrections or other changes. The board's responses are in bold face.

In these responses, "neither granted nor denied" generally means one of the following:

- a. the Request contained multiple requests for which a consistent response could not be given;
- b. the Request contained words, especially adjectives or adverbs, that made the request overly broad or narrow so that the request could not be granted or denied;
- c. the Request contained matters not in evidence or not sufficiently supported to grant or deny;
- d. the Request was irrelevant; or
- e. the Request is specifically addressed in the decision.

TAXPAYER'S REQUESTS FOR FINDINGS OF FACT AND RULINGS OF LAW

1. Farmsteads purchased the Rosewald Farm in Hillsborough, New Hampshire on or about March 31, 2003.

Granted.

2. Farmsteads is a federally exempt organization under Section 501(c) (3) of the Internal Revenue Service Code.

Granted.

3. The mission statement and corporate purpose of Farmsteads is to provide an environment that is conducive to a meaningful and satisfying life for people who have autism and other developmental disabilities and who are seeking a holistic lifestyle that supports their vocational, residential and recreational needs.

Granted.

4. Farmsteads provides residential care and day program services to autistic adults.

Granted.

5. Residential clients receive day program services.

Granted.

6. Other clients receive only day services.

Granted.

7. Farmsteads also provides respite care by which the families of autistic adults may leave their autistic family member at the farm for temporary care.

Granted.

8. Farmsteads is reimbursed for some of the services it provides by local area agencies like the Region 10 Community Support Services, Inc. and the Community Developmental Services, or by tuition payments provided by the families of its clients.

Granted.

9. Farmsteads has three contracts with local area agencies, all of which were submitted to the Town of Hillsborough Board of Selectmen (the "Board").

Neither granted nor denied.

10. Farmsteads provides services to individuals from New Hampshire, including the towns of Hillsborough, Deering, and Hopkinton.

Granted.

11. As of February 1, 2005, Farmsteads has provided services to 14 clients.

Granted.

12. The reimbursements from area agencies do not meet the costs of providing services to Farmsteads' residents.

Granted.

13. As a result, Farmsteads relies on fundraising and grant proposals to provide the direct services.

Granted.

14. Grants are routinely made to residents and were made as follows during the first 7 months of 2005 (January through July):
- a. AG: \$375
 - b. GH \$330
 - c. ER \$5,222
 - d. DS \$2,000
 - e. EV \$8,475

Granted.

15. Grants are made without an expectation that the money will be repaid.

Granted.

16. Respite care is not reimbursed by local area agencies.

Neither granted nor denied.

17. During tax year 2005, Farmsteads provided respite care to one individual on average for five (5) days per week at no cost to that individual or her family.

Denied.

18. Farmsteads residents grow and sell vegetables at the farm stand on Farmsteads' property.

Granted.

19. Farmsteads accepts Farmers' Market coupons which are provided to low-income senior citizens and young mothers and children so that they may obtain fresh fruits and vegetables and no costs.

Neither granted nor denied.

20. Farmsteads provides people with developmental disabilities with the chance to live a meaningful life in a rural environment, a chance they would not have otherwise.

Granted.

21. Farmsteads provides employment for 21 people.

Neither granted nor denied.

22. Farmsteads is preserving open space and maintaining the rural character of the Town of Hillsborough by its operations.

Neither granted nor denied.

23. Farmsteads owns, occupies and uses the farm for the purposes stated in its Articles of Incorporation. See, Request for Finding of Fact Number 3.

Granted.

24. The occupancy of the caretakers' cottage is reasonably necessary to Farmsteads' ability to provide services to clients 24 hours a day.

Granted.

25. The Board [of Selectmen] denied Farmsteads' application for a tax exemption pursuant to RSA 72:23, V because it concluded that Farmsteads is not a charitable organization.

Granted.

TOWN'S REQUESTS FOR FINDINGS OF FACT AND RULINGS OF LAW

1. The Farmsteads Articles of Agreement state the following objective:

Farmsteads of New England, Inc. exists to provide an environment that is conducive to a meaningful and satisfying life for people with autism and other developmental disabilities who are seeking a holistic lifestyle that supports their vocational, residential and recreational needs.

Granted.

2. Farmsteads was organized by Deborah DeScenza Gray. Information found on the current Farmsteads web site describes, Ms. Gray's reasons for organizing Farmsteads.

In the early 1990's, while thinking about her son's future, Deborah realized that he would not be a candidate for a competitive employment situation. However, the thought of him working in a traditional sheltered workshop, being coerced into doing work for which he could not understand the meaning, was intolerable to her. As she thought about the things he liked to do and the type of settings in which he was most comfortable, she decided that a farm would be the best fit for him. Because she did not want him to be isolated, she envisioned a farmstead that would serve the needs of several people with autism and other developmental disabilities.

([Municipality] Exhibit [A, Tab] B).

Granted.

3. Farmsteads provides residential care and day program services to autistic adults in a holistic farm environment at the subject farm property.

- Residential clients reside at the farm and also receive day program services.
- Other clients receive only day services.

Granted.

4. According to a tabular “Chronology of Clients” provided by Farmsteads at the time of the July 27, 2005 hearing, Farmsteads had 4 clients in residence and 4 other clients receiving only day services. On April 1, 2005, the number of clients was not materially different: 3 residential clients and 3 clients receiving only day services.

Granted.

5. Farmsteads also provides “respite services.” These are services by which families of autistic adults may leave their autistic family member at the farm for temporary care in order for both the client and the family to get a “respite” from the daily demands of a family living with and caring for an autistic family member. One bedroom in the farmhouse is presently reserved for the respite program.

Granted.

6. Services provided by Farmsteads for residential and day program clients are paid for by either contracts with social service agencies such as Region 10 Community Support Services, Inc. of Atkinson, NH and Community Developmental Services of Portsmouth, NH or by tuition payments provided by families of clients, or both.

Granted.

7. The payments received from such social service agencies are referred to as “State Funds Income” on the Profits and Loss Statements provided to the selectmen. Exhibits H, I.

Granted.

8. Exhibit I, a Profit & Loss Statement for April 2004 through March 2005 shows \$185,233.69 of “State Funds Income” out of a total of \$289,322.69 of Total Income, which is 64% “State Funds Income.”

Granted.

9. Exhibit I also shows \$14,979.20 of income from “Private Pay Services” and \$24,266.82 from “School Tuition Income.” Combined with the \$ 185,233.69 of State Grant Funds Income, these payments reflected on Exhibit I constitute about 77.6% to Total Income.

Granted.

10. Information submitted by Farmsteads to the selectmen included indicates that it had a contract during 2005 with Moore Center Services for annualized amounts of \$132,198.52 and \$232,347.65, respectively. (See Exhibit G).

Granted.

11. At the July 27, 2005 selectmen's hearing Farmsteads was asked what "charitable services" it was providing, given that the services it was providing were paid for by either social service agencies or families? Farmsteads' representatives responded that it provides some "scholarships."

Granted.

12. Farmsteads representatives also indicated to the selectmen that it was subsidizing some day services for one of its residents, but they also indicated that this was a matter of mutual benefit, since there was no other contracted client available to fill the residential slot.

Granted.

13. In a letter received by the selectmen's office on August 8, 2005, Farmsteads asserts that, when it contracts with some agencies, it gets less than its actual per client expenses and that the difference should be considered a "scholarship." Exhibit K.

Granted.

14. At the July 27, 2005 selectmen's hearing Farmsteads was asked whether a person who could not afford to pay for their programs and who did not have a social services agency contract could receive program services? Farmsteads' representatives replied that they could not provide services to such a person at the time.

Neither granted nor denied.

15. At the July 27, 2005 selectmen's hearing Farmsteads was asked what would happen to their clients if Farmsteads did not exist? Farmsteads' representatives replied that their clients would likely get services from another organization.

Granted.

16. At the July 27, 2005 selectmen's hearing Farmsteads was asked how society's burden was lessened by the Farmsteads program. Farmsteads' representatives replied that:

- Farmsteads provides a higher quality of life than offered by other agencies which provide care and/or working environments for autistic persons and that its level of care was better than these other organizations.

- That Farmsteads was maintaining open space and the rural character of the town by preventing the farm property from being developed for housing.
- That Farmsteads had revitalized the historic farm.
- That Farmsteads employed 21 persons (several apparently part-time)

Granted.

17. The financial information submitted to the selectmen with the application for exemption consisted only of copies of the organization's IRS 990 Return for its fiscal year ending March 31, 2004. The submitted 990 Tax Return is not the same as "Statement of Financial Condition" required by RSA 72:23, VI.

Neither granted nor denied.

18. Farmsteads has no formal policy on how it is to provide its scholarships and no community benefits plan.

Neither granted nor denied

19. Farmsteads Executive Director and its Board of Directors have complete control over who gets its services, the mix of services provided (residential vs. day vs. respite) and how its services are provided.

Denied.

20. Farmsteads presented no evidence that its use of parts of the farm buildings as residences was necessary to its charitable mission.

Denied.

Requested Rulings of Law.

1. The Board of Selectmen's denial of Farmstead's exemption application should be affirmed because Farmsteads did not meet its burden of establishing, before the board of selectmen, that it is providing charitable services to the general public or a substantial and indefinite segment of the general public.

Denied.

2. The Board of Selectmen's denial of Farmstead's exemption application should be affirmed because Farmsteads did not meet its burden of establishing that it is providing charitable services to the general public or a substantial and indefinite segment of the general public.

Denied.

3. The Board of Selectmen's denial of Farmstead's exemption application should be affirmed because the charitable services being provided by Farmsteads out of the Hillsborough property are not obligatory.

Denied.

4. The Farmsteads mission is too vaguely stated in its Articles of Incorporation to allow enforcement of it. Based on said mission statement, the Attorney General could not likely force Farmsteads to provide residential care services at a working farm if the Board of Directors chose not to do so but also chose to use its assets to fund other ways of accomplishing its mission.

Denied.

5. *Arguendo*, if the Board determines that Farmsteads is providing a charitable service that is obligatory as well, it should remand the application back to the selectmen for a determination as to whether the residential use of the building is necessary to the provision of the obligatory charitable services.

Denied.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Chairman

Douglas S. Ricard, Member

Albert F. Shamash, Esq., Member

Certification

I hereby certify a copy of the foregoing Decision has this date been mailed, postage prepaid, to: Paul Apple, Esq., Upton & Hatfield, P.O. Box 13, 8 School Street, Hillsborough, NH 03244, counsel for the Taxpayer; Michael L. Donovan, Michael Donovan Attorney And Counselor At Law, PO Box 2169, Concord, NH 03302, counsel for the Municipality; Town of Hillsborough, Chairman, Board of Selectmen, PO Box 7, Hillsborough, NH 03244.

Date: August 31, 2006

Anne M. Stelmach, Clerk