



City of Keene

New Hampshire

September 19, 2013

Shire Free Church Holdings, LLC
63 Emerald Street
PMB 458
Keene, NH 03431

Re: September 2, 2013 Notice to City of Keene

Dear Shire Free Church Holdings, LLC:

The Department of Assessment has received a copy of your letter dated September 2, 2013 to the City of Keene in which you are claiming that the property known as 73-75 Leverett Street has become a ministers' parsonage for the Shire Free Church. From this notice, it is construed that you are claiming that the subject property is exempt from taxation.

New Hampshire RSA 72:23 provides a description of the properties that are exempt from taxation and specifically RSA 72:23 III exempts:

"Houses of public worship, parish houses, church parsonages occupied by their pastors, convents, monasteries, buildings and the lands appertaining to them owned, used and occupied directly for religious training or for other religious purposes by any regularly recognized and constituted denomination, creed or sect, organized, incorporated or legally doing business in this state and the personal property used by them for the purposes for which they are established."

New Hampshire RSA 72:23-c I states:

"Every religious, educational and charitable organization, Grange, the Veterans of Foreign Wars, the American Legion, the Disabled American Veterans, the American National Red Cross and any other national veterans association shall annually, on or before April 15, file a list of all real estate and personal property owned by them on which exemption from taxation is claimed, upon a form prescribed and provided by the board of tax and land appeals, with the selectmen or assessors of the place where such real estate and personal property are taxable. If any such organization or corporation shall willfully neglect or refuse to file such list upon request therefor, the selectmen may deny the exemption. If any organization, otherwise qualified to receive an exemption, shall satisfy the selectmen or assessors that they were prevented by accident, mistake or misfortune from filing an application on or before April 15, the officials may receive the application at a later date and grant an exemption thereunder for that year; but no such application shall be received or exemption granted after the local tax rate has been approved for that year."

Furthermore New Hampshire RSA 72:23-m states:

"The exemptions afforded by RSA 72:23 or 72:23-a through 72:23-k, as well as exemptions granted by other provisions of law, shall be construed to confer exemption only upon property which meets requirements of the statute under which the exemption is claimed. The burden of demonstrating the applicability of any exemption shall be upon the claimant."

Additionally, your letter indicates that June 27th, 2013 is when the property became a "ministers' parsonage for the Shire Free Church". New Hampshire RSA 76:2 states: *"The property tax year shall be April 1 to March 31 and all property taxes shall be assessed on the inventory taken in April of that year."* Therefore, since the suggested change in use of the property was after April 1, 2013, regardless of whether or not Shire Free Church Holdings LLC meets the qualifications of New Hampshire RSA 72:23 III, and since the property as of April 1, 2013 is a residential two family property, the property is taxable for the entire 2013 tax year.

Finally, if Shire Free Church Holdings LLC wishes to apply for tax exempt status under New Hampshire RSA 72:23 III and in accordance with the above noted New Hampshire State Statutes, then the BTLA Form A-9 must be filed by April 15, 2014 for the 2014 tax year. This form is available online at www.nh.gov/btla/.

If you have any further questions, please feel free to contact the Department of Assessment at 352-2125.

Sincerely,



Daniel J. Langille, CNHA
City Assessor