

Office of Selectmen

CARROLL, NEW HAMPSHIRE
P.O. BOX 146
TWIN MOUNTAIN, NH 03595
603-846-5754

May 24, 2010

To whom it may concern:

Thank you for considering awarding a grant to the Trout Unlimited for repair of a culvert on property owned by the Town of Carroll and utilized for recreation purposes. This 125 acre parcel of property located on Lake Road is an asset to our town, which is utilized for various recreational activities, including snowmobiling. The Town has just within the last week learned of the requirement that there be restrictions on the property to protect it from future development in order to be awarded the grant. Such restrictions may already be included in the deed by which the Town obtained the property, but the Town has been unable on such short notice to obtain a copy of the deed from the Coos County Registry.

The Town is committed to obtaining a copy of the deed and, so long as doing so would not be contrary to any language in the deed, it is also committed to placing restrictions on the property allowing for a 100 foot buffer on each side of the brook that crosses the property. This buffer will extend along the entirety of the property that lies within the Town, and would prohibit clear cutting, development, structures, and excavation. Any uses of the property which presently exist, including snowmobiling, would be permitted to continue. The Town believes the selectmen have the authority to impose these restrictions pursuant to RSA 41:14-a; however, the approval of town meeting may be required.

Should you require any further assurances from the Town, please do not hesitate to contact us.

Sincerely:

Town of Carroll Board of Selectmen

Christopher Hancock, Chairman

:mhq

THE STATE OF NEW HAMPSHIRE
CARROLL, S.S.
Docket No. 08-E-0051

SUPERIOR COURT

Appalachian Mountain Club

v.

Town of Carroll

CONSENT DECREE

2010 MAY -3 P 3:16
COOS SUPERIOR COURT

NOW COME the parties in this matter, the Appalachian Mountain Club ("AMC") and the Town of Carroll ("the town"), and in resolution of all issues raised in this tax exemption appeal, agree that the Court may issue the following Consent Decree:

1. The Highland Center ("the property") for the term of this Decree is a 100% tax exempt charitable property pursuant to RSA 72:23(V).
2. AMC shall pay an annual Payment in Lieu of Taxes ("PILOT"), pursuant to RSA 72:23-n, of \$22,500.00 for tax years 2007 through 2016, inclusive. At that time and every fifth year thereafter, the annual PILOT will be recalculated by applying the then town tax rate to sixty percent (60%) of the then fair market value of the Highland Center real estate.
3. Fair market value will be determined as follows:
 - a. Upon the town-wide reassessment, the town will provide to AMC its assessor's opinion of value.
 - b. If AMC disagrees with the assessed value, AMC may hire an appraiser, at its own cost.

CLERK'S NOTICE DATE

5-13-10

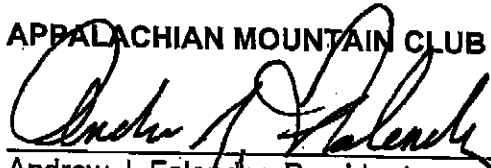
CC:

Cooper
Whitelaw

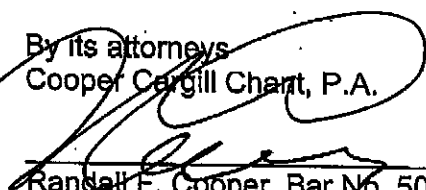
- c. If the parties are unable to agree to a fair market value upon which to calculate the PILOT, the parties shall submit this matter to arbitration to a panel of three arbitrators, one of which will be selected by each party, and those two will in turn select the third arbitrator.
4. This Decree during its term is subject to: (1) no material change in the statutes defining charitable exemptions; (2) no material change in the charitable status of AMC; and, (3) no material change in the charitable use of the property. Any dispute between the parties with respect to whether such a material change has occurred will be arbitrated following the method as specified above.
5. If the town believes there has been a material change in AMC's charitable use of the property, the town shall bear the burden of proof; the parties acknowledge that this is contrary to the existing rule that the taxpayer bears the burden of proof.
6. This Decree will continue for a period of twenty seven (27) years, and shall continue year to year thereafter unless terminated by either party giving notice by December 31st of the year prior to the next tax year.

Date: April 22, 2010

APPALACHIAN MOUNTAIN CLUB

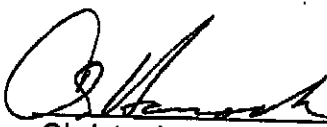
By: 
 Andrew J. Falender, President
 Duly Authorized

Date: April 23, 2010

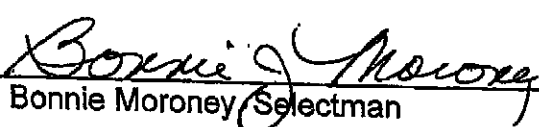
By its attorneys
 Cooper Cargill Chant, P.A.
 By: 
 Randall F. Cooper, Bar No. 501

TOWN OF CARROLL
BY ITS BOARD OF SELECTMEN

Date: 4/26/10

By: 
Christopher Hancock, Chair

Date: 4/26/10

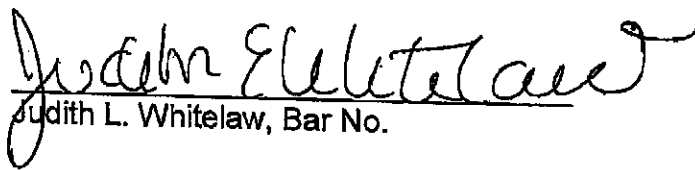
By: 
Bonnie Moroney, Selectman

Date: _____

By: _____
Mark Catalano, Selectman

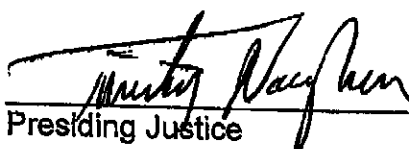
By its attorneys
Mitchell Municipal Group, P.A.

Date: 4/29/10

By: 
Judith L. Whitelaw, Bar No.

SO ORDERED

Date: 5/11/2010


Presiding Justice
TIMOTHY J. VAUGHAN
Presiding Justice