

City of Keene  
New Hampshire  
ASSESSOR'S BOARD MEETING MINUTES

Wednesday, July 8, 2020

2:00 PM

City Hall Committee Room

**Members Present:**

Joshua A. Greenwald  
Rita H. Johnson  
John T. Newcombe  
Daniel J. Langille, Chairman/City Assessor

**Staff Present:**

Diane C. R. Stauder, Assessment Technician

Mr. Langille called the meeting to order at 2:00 PM.

Ms. Johnson moved and Mr. Newcombe seconded to accept the minutes of June 24, 2020. On a vote of 3-0, the Board approved the June 24, 2020 minutes.

Mr. Langille opened the Public Meeting by explaining the Board would make a determination on the tax exempt applications before them today. Mr. Langille stated that, once decided, notification would be mailed to the property owner. Mr. Langille explained the Board's decision is final and, if the property owner is dissatisfied with the decision, an appeal may be filed with the Board of Tax and Land Appeals or with Superior Court.

The following property owners/representatives were present for the meeting:

**1. Cheshire County Shooting Sports Education Foundation (CCSSEF) – 19 Ferry Brook Rd. - #214-021 APPROVED. Mr. Greenwald moved that, based on the information provided by the applicant, the request for tax exemption for tax year 2020 be approved. Mr. Newcombe seconded. On a vote of 3-0, the Board approved the application for tax exempt status for tax year 2020.**

Based on the opinion of the City Attorney (email provided to Board) and decisions by the New Hampshire Board of Tax and Land Appeals and the New Hampshire Superior Court, the Department of Assessment recommends denying the application for tax exempt status. The organization has not met their burden of demonstrating they meet the definition of Charitable under NH RSA 72-23-1.

Michael Hagan, Chair of CCSSEF and Peter Crowell, General Manager, were present.

Mr. Hagan explained that CCSSEF is a 501c3 (nonprofit organization). CCSSEF came before the Assessors Board four years ago, applying for Tax Exempt status under the Educational category. At that time, he explained, CCSSEF did not have a gradual program complete and Mr. Hagan stated that it is not currently in place. He explained the General Manager and Facilities Manager are the only staff and volunteers are heavily relied upon.

Mr. Greenwald asked if CCSSEF provides training and law enforcement continuing education requirements. Mr. Hagan said yes, they provide both. He said there is no membership requirement. Mr. Hagan added that there is a background check system in place as they want to have oversight. He noted, however, that members have more benefits available to them, such as classes.

Mr. Greenwald asked if there is supervision on a regular basis. Mr. Hagan stated that on heavily use days, yes, there is supervision. He said CCSSEF has night classes available as well.

Mr. Hagan said CCSSEF reaches out to participants regarding Range Safety Officers (RSO). There is a two year commitment to become an RSO and CCSSEF pays for the certification. Participants give back by volunteering their time.

Mr. Crowell introduced himself as CCSSEF's General Manager. He explained he walks the range constantly to manage shooters and assisting when needed. He said there is a tremendous amount of outreach. The membership for a family consists of the Spouse(s) and children under the age of 18.

Mr. Hagan stated that CCSSEF is a safe place to learn and grow in the sport. He said there is a junior program, of which thirteen participants have gone through the program on full scholarships, more than any other sport in Cheshire County. He also noted that shooting sports is a learned skill that doesn't require a natural ability.

Mr. Crowell added that 3 coaches are available to work with physically challenged participants. Mr. Langille asked if the coaches were employed by CCSSEF. Mr. Crowell responded that they are members.

Mr. Greenwald stated he struggled with this decision and made comparisons to the YMCA (currently tax exempt under the Charitable category). He said, in his opinion, both are educational environments and build a sense of comradery. He also added that the YMCA has membership requirements and sees no difference with the Shooting Range Club. He also disagreed with the City's Attorney regarding the Attorney's statement that there is a difference between "promoting" and being "obligated" to perform an activity. Mr. Greenwald felt that promoting the sport met the charitable purpose. Mr. Greenwald also stated that he reviewed the Superior Court decision provided (Country Pond Fish and Game Club v Town of Newton) but felt that maybe the Court got it wrong.

Mr. Langille explained that each organization's exempt status is determined on its own individual merits, and that CCSSEF is before the board today. He added that an entity is required and obligated to be used and occupied by the organization in fulfilling a charitable purpose. The documents of the organization must reflect this. Furthermore decisions should be based on State Law and Court cases set a precedent on how to review similar situations.

Mr. Newcombe, referring to NH RSA 72-23-1, the definition of "Charitable", asked if CCSSEF is obligated by charter "to perform some service of public good..." (The submitted articles of agreement were reviewed).

Ms. Johnson asked if background checks are required. Mr. Hagan replied that, no background check is required of the general public using the range. However a member would be required to have a background check.

**2. House of Hope-New Hampshire, Inc. – 31 Wyman Rd. - #221-029**

**APPROVED. Mr. Greenwald moved to accept application for tax exempt status for tax year 2020. Mr. Newcombe seconded. On a vote of 3-0, the Board approved the application for tax exempt status for tax year 2020.**

Mr. Langille explained the applicant met their burden demonstrating they qualify for tax exempt status meeting the definition of Charitable under NH RSA 72-23-1.

Assessor's Board Meeting  
July 8, 2020

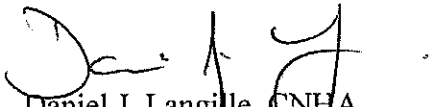
The meeting adjourned at 2:56 p.m.

Minutes prepared by



Diane C. R. Stauder  
Assessment Technician

Reviewed and Approved by the Assessor's Board



Daniel J. Langille, CNHA  
City Assessor/Chairman, Assessor's Board