



## STAFF REPORT

AGENDA ITEM #: 17-144  
COUNCIL MTG OF: October 17, 2017  
FROM: Dave Caron, Town Administrator  
OFFERED BY: Monica Hurley, Assessor  
PREPARED BY: Mark Jesionowski, Assessing Secretary  
SUBJECT: Restoration of Involuntarily Merged Lots

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### PURPOSE

To restore Map/Lot 29-086 (11 Lawrence Street) back to the original four lots that were involuntarily merged.

### TOWN ADMINISTRATOR COMMENTS

The Town is required to comply with applicable state statutes and adoption of Resolution #2017-072 allows the Town to remain in compliance.

### BACKGROUND

RSA 674:39-aa Restoration of Involuntarily Merged Lots provides relief to taxpayers who had their lots merged prior to September 18, 2010 by municipal action for zoning, assessing, or taxation purposes without the consent of the owner. The municipality has the burden of proof to show that any previous owner voluntarily merged the lots.

### DISCUSSION

A search of Town planning and assessing records do not show that these lots were voluntarily merged by any of the previous owners. Based on the assessing records it appears that these lots were "merged" together for assessing and tax purposes. A title search shows 4 distinct referenced lots dating back to 1927 and a recorded plan at the Registry of Deeds dated 1902 showing the four lots (see attached).

### FISCAL IMPACT

Under present conditions, there is no adverse impact to the Town in unmerging these lots. However, the taxpayer has been advised that by unmerging these lots, each lot becomes subject to a primary acre assessment which will increase the assessed value of the properties and thereby his taxes.

### RECOMMENDED ACTION BY COUNCIL

Recommend that the Council approve restoration of these lots to their pre-involuntarily merged status. As this is an administrative process, no hearing or public notice is required.

### RECOMMENDED MOTION

Please see Resolution #2017-072