

Are you in favor of Article 35 as follows:

ARTICLE 35

To see if the Town will vote to allow the operation of "Keno games" within the town of Candia at appropriate locations in accordance with any State Lottery Commission requirements? Submitted by petition (Not recommended by the Board of Selectmen 3 – 0)

YES 422

NO 500

Are you in favor of Article 36 as follows:

ARTICLE 36

To see if the town will establish a **Capital Reserve Fund** for Future Capital Improvements such as highways, buildings and equipment for the town of Candia and to raise and appropriate the sum of \$360,000.00 to place in a Capital Reserve Fund, such fund to come from the unassigned fund balance. No amount to be raised by taxation to establish the fund. This represents the amount received from the sale of Town owned property at Exit 3 in 2019. Furthermore name Selectmen as agents to expend, subject to public hearing and input. (Recommended by the Board of Selectmen by a vote of 4 – 0) (Recommended by the Budget Committee by a vote of 5 to 2)

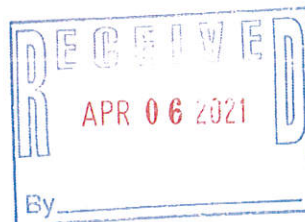
YES 594

NO 312

Balance as of 12/31/2020 \$ 360,090.00



PRIMMER PIPER
EGGLESTON &
CRAMER PC



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900 Elm Street, 19th Fl. | P.O. Box 3600 | Manchester, NH 03105-3600

April 5, 2021

Via E-Mail and FedEx Delivery

Town of Candia
Attn: Board of Selectmen
74 High Street
Candia, NH 03034
bbrock@candianh.org

Re: The Village at Candia Crossing
Request for a Tax Abatement Under RSA 79-A

Dear Board of Selectmen:

By this letter, T&M Development, LLC ("T&M") requests an abatement, pursuant to NH RSA 79-A:10, of the Land Use Change Tax ("LUCT") that Candia recently assessed on certain unit owners in the Village at Candia Crossing (the "Project"), which tax bills were picked up by T&M at the Town offices on March 19, 2021.

A. **Work in 2007.**

The Project consists of the approval for the planned residential development of 43 detached, single-family condominium units located on Lot 406-16 (the "Land"). The Project was initially proposed in 2007 and obtained conditional approval from the Town. In 2007, the then owner of the Land received the necessary State and Town permits and changed the use of the Land by constructing a portion of road, including three (3) wetlands crossings, dug test pits, and installed three (3) wells on the Land. That construction activity constituted a qualifying event under the LUCT statute, NH RSA 79-A. At that time, the "bulldozer rule" was in effect, as recognized by the New Hampshire Supreme Court in Formula Dev. Corp. v. Town of Chester, 156 NH 177 (2007).

B. **Work in 2017 through Today.**

In December 2017, the Town again granted a conditional approval for the Project. Pursuant to that approval, the then owner of the Land received the necessary permits and drilled a new well and completed additional work on the Project.

In July 2019, T&M filed with the Town an Intent to Cut Timber on approximately 16 acres of the Land, again pursuant to a planned residential development. The Town again granted approval for the Project in August 2019. T&M, the current owner, purchased the partially constructed Project

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on August 27, 2019 and began on or about August 28, 2019 to cut trees, rough-in all of the remaining road, pave the road up to the intersection of Ridgeview Drive and Pineview Drive, completed the water system and other utilities, constructed the clubhouse and built three (3) model units, again pursuant to the planned residential development.

Beginning in the spring of 2020, T&M paved the remaining road that had been roughed-in. On April 14, 2020, the New Hampshire Attorney General's Office approved the Project as a single-phase project. T&M built more than a dozen units in 2020, and in 2021, T&M has or will build all the remaining units.

C. The Prior Statute and Case Law.

NH RSA 79-A:7, I provides that for the application of the LUCT to land removed from current use, "such assessed value shall be determined as of the actual date of the change in land use if such date is not April 1" (emphasis added). RSA 79-A:7, II provides that "[t]he land use change tax shall be due and payable by the owner...at the time of the change in use to the town or city in which the property is located" (emphasis added).

In Formula Dev. Corp. v. Town of Chester, 156 NH 177 (2007), the New Hampshire Supreme Court held that RSA 79-A:7, IV determines when land is considered changed in use for purposes of the LUCT. RSA 79-A:7, IV provides that:

IV. For purposes of this section land shall be considered changed and the land use change tax shall become payable when:

(a) Actual construction begins on the site causing physical changes in the earth, such as building a road to serve existing or planned residential, commercial, industrial, or institutional buildings; or installation of sewer, water, electrical or other utilities or services to serve existing or planned residential, commercial, industrial, institutional or commercial buildings; or excavating or grading the site for present or future construction of buildings; or any other act consistent with the construction of buildings on the site; except that roads for agricultural, recreational, watershed or forestry purposes are exempt.

(emphasis added).

The Formula Development Corp. case involved the development of a twenty-unit, single family, condominium project. Construction of the road began in December 2000 or January 2001. The town assessed the LUCT on a site-by-site basis at the time each condominium was sold until March 2004, when the total remaining land was less than the minimum needed for current use. At that time, the town assessed the LUCT on the remaining land. Interpreting RSA 79-A:7, IV, the New Hampshire Supreme Court ruled that the town was incorrect, and held that "[t]he date on which road construction began on the site, therefore, is the relevant date for the LUCT assessment on the

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entire property.” Formula Dev. Corp., 156 NH at 181. The court’s holding in the Formula Dev. Corp. case became known as the “bulldozer rule.”

D. The Prior Regulations.

Effective April 1, 2009, the Current Use Board (“CUB”) promulgated Administrative Rules to comply with the Formula Dev. Corp. ruling, which held that the statute required that the entire development parcel come out of current use when construction began (the “2009 Rules”). Regarding condominium projects, the 2009 Rules stated:

Cub 307.03 Condominium Developments.

(a) In the case of a condominium development, the entire development parcel shall be considered changed at the time any construction of the road or development begins.

(b) When individual land use change tax bills are issued, they shall be assessed at the time any construction of the road or development begins.

(c) The percentage of ownership interest in the condominium declaration language shall be used to calculate the amount of land value attributed to each unit when individual land use change tax bills are issued.

(emphasis added). The 2009 Rules “expired” on April 1, 2017 (although they were still posted on the DRA website as recently as December 2019).

E. The Town is Barred from Assessing Any LUCT by the Applicable Statute of Limitations.

Under RSA 79-A:7 and the bulldozer rule as enunciated by the Supreme Court in the Formula Dev. Corp. case, the construction activity in 2007 to build roads and install wells to serve a “planned residential” development on the Land was the relevant date for the Town to assess the LUCT on the “entire property.” The Town failed to do so at that time. The Town’s attempt to now assess the LUCT on the Land, some fourteen (14) years after the Town should have assessed the LUCT, is barred by the New Hampshire Statute of Limitations under RSA 508. Consequently, the Town can no longer assess a LUCT on the Land or the Project.

F. Two Changes to RSA 79-A:7.

In 2009, the legislature amended RSA 79-A. The legislative history for the 2009 changes reflects that for the subdivision of individual lots, the amendments were intended to address the New Hampshire Supreme Court’s ruling in the Formula Dev. Corp. case, where the court adopted the so-called “bulldozer rule” and held that the entire development in that case was changed in use when construction of the roads began.

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As explained in the 2009 legislative history, the intention of the changes was to “clarif[y] that land which is used in the satisfaction of density, setback or other local, state, or federal requirements as part of a contiguous development area shall be considered changed to a use that does not quality [sic] for current use assessment at the time each lot is developed, or such development area is physically changed to a non-qualifying use.” March 18, 2009 Analysis to Amendment HB 424-FN-A.

Additionally, the legislative history notes that a piecemeal approach “is better for municipalities” because it generates more tax revenue. April 30, 2009 Hearing. Several witnesses testified that “municipalities will in fact get more money” because “[t]he value is in the individual 2 acre lots.” *Id.* (“historically a sequential removal of these lots generally should be beneficial to our municipalities in the overall scheme of revenue.”). Witnesses explained that “when you have applied a land use change tax to each of the 25 individual lots at their retail value, then you have captured the full value.” *Id.* The 2009 legislation was intended to address changes in use for subdivisions or cluster developments with building lots, to assess the change in use on a lot-by-lot basis when a lot is developed (the piecemeal approach).

In 2010, the legislature again amended RSA 79-A:7, V to address condominium developments. The amended statute included a new sub-paragraph (c) which states:

(c) When a road is constructed or utilities installed pursuant to a condominium development plan, **only the development area shall be removed from current use** along with the percentage interest in the open space land assigned to **the unit or units within that development area.**

RSA 79-A:7 (emphasis added). Unlike the legislative history in 2009, the legislative history of the 2010 amendment is less specific in its intent. Moreover, the phrase “development area” is not defined in the statute. The use of the words “unit or units” demonstrates that multiple units can be brought out of current use at once by the construction of roads or the installation of utilities. *See* RSA 79-A:7, V(c). Were it otherwise, and only a pure unit-by-unit piecemeal approach were allowed, the words “unit or units” would make no sense.

G. The New Administrative Rules.

The CUB issued new Administrative Rules, which became effective in August 2019,¹ more than seven years after the 2009 and 2010 changes. The new rules state as follows:

Cub 301.02 “Betterment” means the installation or construction of improvements which influence the value of land, such as:

- (a) Roads, with the exception of roadways and trails pursuant to Cub 303.06;

¹ The new rules were adopted around the time the Town approved the Project.

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- (b) Water lines, with the exception of irrigation lines pursuant to Cub 303.09;
- (c) Sewage lines, with the exception of farm land tile drainage;
- (d) Utility lines, with the exception of a power source used exclusively to service equipment pursuant to Cub 303.10; or
- (e) Other physical improvements, with the exception of fencing pursuant to Cub 303.08. The term does not include equipment as defined in Cub 301.08.

...

Cub 307.01 When Current Use Land is Changed.

(a) The municipal assessing officials shall assess the land use change tax to the landowner, or to the party responsible for the right-of-way land use change tax, at the time of a change to a non-qualifying use by completing Form A-5 "Municipality Land Use Change Tax Bill" as described in Cub 309.04.

(b) Land assessed as current use shall be considered changed, and the land use change tax imposed pursuant to Cub 308.03, when a change to the land takes place that is contrary to the requirements of the category under which the land is assessed.

(c) Such change in use shall be deemed to occur when:

...

(2) Development occurs which changes the condition of the land so as to disqualify it from current use assessment.

...

Cub 307.03 Condominium Developments.

(a) In the case of a condominium development, the development area land undergoing physical changes as referenced in Cub 301.02, including the percentage interest in the common land area assigned to the unit(s), shall be removed from current use pursuant to RSA 79-A:7, I.

...

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Cub 308.02 Assessing Full and True Value.

(a) For purposes of this section, the full and true value of the land, as referenced in RSA 79-A:7 shall be based on the highest and best use of the land as of:

(1) The date the actual physical change was begun; or

(2) The date on which the parcel no longer qualifies for current use assessment due to size.

...

Cub 308.03 The Land Use Change Tax.

(a) The land use change tax shall not be assessed until the extent of the change in use becomes determinable.

(b) For purposes of this section, one tax year shall be April 1 to March 31.

(c) The land use change tax shall be assessed as of the date the development began.

(emphasis added).

The new regulations became effective in August of 2019. Under Cub 307.01, the LUCT is assessed at the time the use is changed. When construction begins, each condominium unit has a footprint on the approved development plan, but no units have been constructed. Cub 308 (Assessing the Land Use Change Tax) provides that the full and true value of the land shall be based on the highest and best use as of the date the actual physical change was begun and shall include the value of all betterments to the land as of that time.²

H. Assessment Under the Amended Statute and new Rules.

As indicated above, the Town should have assessed the LUCT on Project in 2007 or in 2017 and is now barred from doing so.

Assuming for purposes of settlement discussions only, and in no way waiving T&M's right to claim that the Town is barred from assessing the LUCT on the Land or any portion of the Project,

² Although the old rules expired in 2017, they remained on DRA's website until December 2019, and the new rules were not posted on the DRA's website until December 2019. T&M could rely on the old rules, which followed the bulldozer rule, when T&M bought the property and continued to construct the Project. Moreover, to the extent the new rules are inconsistent with RSA 79-A, the statute controls.

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or in any way admitting that the Town is not barred from now assessing the LUCT, T&M asserts the following in support of an abatement of the recent tax bills.

1. LUCT Should Have Been Assessed in August 2019.

NH RSA 79-A:7, I provides that “such assessed value shall be determined as of the actual date of the change in land use if such date is not April 1” (emphasis added). RSA 79-A:7, II provides that “[t]he land use change tax shall be due and payable by the owner...at the time of the change in use to the town or city in which the property is located” (emphasis added). These two provisions within RSA 79-A:7 have remained the same since before the Formula Dev. Corp. case. The current version of Cub 307.01 is consistent with these provisions. Importantly, neither the 2009 nor the 2010 changes to RSA 79-A made any change to RSA 79-A:7 I, or II. As such, the LUCT is assessed when construction begins that causes physical changes to the land. Here, that qualifying event occurred no later than August 2019 when T&M changed the Land by its construction activity. That is when the Town should have assessed the LUCT. As such, the Town’s assessment of the LUCT in 2021 is untimely and not enforceable.

2. The LUCT Must Be Assessed Against the Entire Land and Not on Individual Condominium Units.

Assuming for purposes of settlement discussions only, and in no way waiving T&M’s right to claim that the Town is barred from now assessing the LUCT on the Land or any portion of the Project, and assuming the recent tax bills are not untimely, the next issue is on what land is the LUCT assessed.

In Formula Dev. Corp., the Court found that RSA 79-A:7, V controls this issue. The Court noted that the general rule in RSA 79-A:7, V is that “land is removed from current use lot-by-lot based upon the number of acres on which an actual physical change has taken place... and land not physically changed shall remain under current use assessment.” Formula Dev. Corp., 156 NH at 179. The Court noted, however, that RSA 79-A:7, V contained two exceptions to the general rule, that the two exceptions were separate exceptions, and that “land may fall under either or both.” Formula Dev. Corp., 156 NH at 180. The Court held that the exception in subsection (b) applied in that case because as a cluster subdivision, the condominium project had approximately fifteen acres of land preserved as open space in order to satisfy the town’s open space and density requirements.

As discussed above, in the 2010 legislative amendments (effective July 28, 2012), the legislature amended RSA 79-A:7, V to add an additional exception to the general rule, namely subsection (c). Subsection (c) applies to condominium developments. Although the Project here is virtually identical to the project in Formula Dev. Corp., subsection (c) did not exist when the court decided the Formula Dev. Corp. case. The issue then is how the new exception under subsection (c) applies to the Project.

Subsection (c) provides that “when a road is constructed or utilities installed pursuant to a condominium development plan,” the “development area” shall be removed from current use.

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T&M roughed-in the roads and installed the utilities at one time. As such, the “development area” for the Project includes all of the Land within the “condominium development plan” and therefore all of the Land should be assessed the LUCT when the road construction began in August 2019. The statute’s use of the terms “unit or units within that development area” confirms that more than one unit can be removed from current use when construction begins.

Subsection (c) also applies to condominium projects that are built in several phases, such that each separate phase constitutes the “development area” for purposes of the exception under subsection (c). As an exception to the general rule of lot-by-lot assessment of the LUCT under RSA 79-A:7, V, the exception under subsection (c) does not mandate assessing the LUCT on a condominium unit-by-unit basis over time. Rather, the exception in subsection (c) provides for the assessment of the LUCT on each separate phase of a condominium project, at the time the work in each separate phase is begun. For instance, many condominium projects are approved and developed in distinct phases, with sometimes years between different phases. When, as here, the Project is approved as one phase and infrastructure is built in one phase, the LUCT should be assessed on the entire Project when construction of the road begins.

Taken as a whole, subsection (c) allows a municipality to remove from current use and apply the LUCT on less than an entire project at a time, or on some piecemeal basis, for those projects that are built in phases. It does not allow a town to remove from current use and apply the LUCT on a unit-by-unit basis where the project is built at one time. The LUCT can be applied on a cluster of units, such as when the road is built only in one area and units are only constructed in that one “development area” or on all units at one time depending upon the circumstances of a given development. Specifically, whatever units are included in the “development area” when the “development area” construction begins, these units – whether one or more than one unit – should be removed from current use and the LUCT applied to them.

3. The LUCT Should Be 10% of the Value of the Land in August 2019 and Not in March 2021, When the Tax Bills Were Issued.

RSA 79-A:7 provides that:

the tax shall be at the rate of 10 percent of the full and true value determined without regard to the current use value of the land... such assessed value shall be determined as of the actual date of the change in land use if such date is not April 1.

(emphasis added).

In other words, the LUCT is 10% of the highest and best use of the land, as it exists on the date the change in use occurs. Here, the change in use occurred in 2007 and in 2017, but no later than the construction of the roads and the other construction activity in 2019. At that time, the highest and best use of the Project was as an approved, partially constructed condominium project. At that point, there were no units that would constitute betterments to the Land. The best indication of the value of the Land in August 2019 is what a willing buyer and seller agreed to a few days earlier

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when T&M purchased the Land. The LUCT thus should be 10% of the purchase price of One Million Two Hundred Fifty Thousand and 00/100 Dollars (\$1,250,000.00) or \$125,000.

The Town assessed each unit with an LUCT of \$8,800. It thus appears that the Town has assessed the full value of the highest and best use of the Land under each unit and the unit's interest in common land to be \$88,800, as of the date of each tax bill – March 2021. As indicated above, T&M disputes that the Town can assess the Land under each condominium unit as of March 2021. In addition, reserving all of T&M's rights and assuming for the purposes of settlement only, that the town can now assess the LUCT on the Land under each condominium unit and the unit's percentage interest in common land, T&M disagrees with the amount of the Town's assessment as well as the date of the Town's assessment. The Town should have assessed the LUCT no later than August 2019, and the value of the Land under each proposed condominium unit, plus the proposed unit's interest in common land, had a full value of \$3,000 per unit in August 2019.

I. Conclusion.

The Town should have assessed the LUCT in 2007 when it gave conditional approval to the Project and the use of the Land was changed by the construction of road, wetland crossings, and three wells, or alternatively, in 2017 when the use of the Land was again changed. The Town is time barred from assessing the LUCT on the Land now.

If the Town is not time barred from assessing the LUCT, the LUCT should have been assessed in 2019, when additional construction on the Land occurred. The March 2021 tax bills are untimely, and should be based on the value of the Land in August 2019 and not March 2021.

Neither RSA 79-A:7,V(c) nor the legislative history of the 2010 amendment that inserted subsection (c) into the statute, support assessing the LUCT on a unit-by-unit basis over time where the development area consists of the entire project, which is the case here. Such an interpretation would ignore RSA 79-A:7 and Cub 307:01, both of which provide that the LUCT is assessed when construction begins that causes physical change to the land and would delay assessing the LUCT until a unit is under agreement. Rather, the LUCT must be assessed when Tax Lot 406-16, which consists of the entire "development area," had a change in use, that is, when development of the land occurred.

When construction resumed on the Land in August 2019, the Land consisted of one parcel with common land and limited common land that was approved for 43 condominium units, with a proposed water system and a proposed clubhouse. T&M purchased Tax Lot 406-16 in that condition – an approved and partially built project—and continued the previous change of the parcel, which is one "development area." The individual condominium units were merely locations on the approved plan and nothing more. Unlike individual building lots, the units consist solely of the space between the exterior walls of the unit, without any land, all of which is common land or limited common land owned by T&M. The value of Tax Lot 406-16 when the change in use further occurred was the price paid by T&M—\$1,250,000 for a total LUCT of \$125,000.

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For the reasons set forth above, T&M is willing to resolve this matter by having the Town abate the recent tax bills and assess a total LUCT of \$125,000 for the entire Project.

This abatement request is without prejudice to T&M's right to appeal the Town's assessment and/or the Town's decision on this abatement request, and T&M's right to pursue all of its claims set forth above, including without limitation, that the Town is barred from assessing any LUCT, that the Town's method of assessing the LUCT is incorrect and contrary to RSA 79-A, that the date of the tax bills is improper, and that the value assessed by the Town is incorrect.

Sincerely,

A handwritten signature in blue ink, appearing to read "T. J. Pappas".

Thomas J. Pappas

TJP/scm - 4759463_4

cc: T&M Development, LLC

Final - signed

Attached is Revised Lease Agreement April 22, 2021

Revision Includes

1. Original Attorney Michael Courtney suggestions
2. Original Primex Insurance Suggestions
3. Compilation from town of Candia Attorney Courtney
And Attorney Nicholson from JRHS concerning insurance revisions

Carla Penfield



Trustee of Smyth Memorial Building

**LEASE AGREEMENT-
BASIC LEASE INFORMATION**

LANDLORD: Town of Candia
Smyth Memorial Building Trustees
74 High Street
Candia, NH 03034

PRIMARY TENANT: Jesse Remington High School
15 Stevens Lane; PO Box 473
Candia, NH 03034

SECONDARY TENANTS: Groups or Organizations permitted to use the building during hours not used by Primary Tenant as approved by Smyth Trustees

BUILDING: Smyth Memorial Building
194 High Street
Candia, NH 03034

PREMISES (INCLUDING RENTABLE FLOOR AREA): The floor space including the open areas as well as closets, bathroom and kitchenette on the basement level and first floor of the Smyth Memorial Building.

Tenant shall have exclusive use of the Premises on Monday through Friday, 7:00 a.m. to 3:30 p.m. Additionally, Tenant shall have access to the Building on an as-needed basis off-hour use as coordinated with the Smyth Memorial Building Trustees.

LEASE COMMENCEMENT DATE: Upon beginning Tenant's Improvements to the Premises, but in no event later than September 1, 2021. Tenant shall have access to the Premises at mutually agreeable times following the execution of this lease to complete Tenant's fit-up.

RENT COMMENCEMENT DATE: Upon issuance of a Certificate of Occupancy by the Town of Candia

LEASE EXPIRATION DATE: Ten years after issuance of the Certificate of Occupancy

BASE TERM:

Ten (10) Years

EXHIBITS:

- Exhibits 1+ 2 – Tenant Improvement Plans, Scope of the Work,
Budget, and Associated Drawings
- Exhibit 3 – Lease Value Schedule for Agreed Value of Tenant Improvements

THIS LEASE AGREEMENT (hereinafter this "Lease"), entered into this 15th day of April 2021 by and between **TOWN OF CANDIA**, a New Hampshire, having an address of 74 High Street, Candia, NH 03034 (hereinafter "Landlord"), and The **Congregational Church in Candia, NH, d/b/a Jesse Remington High School**, a New Hampshire not for profit corporation, having an address of 182 High Street, Candia, NH 03034 (Hereinafter "Tenant").

DEFINITIONS

The following terms shall have the following meanings for all purposes of this Lease and shall be equally applicable to both the singular and plural forms of the terms herein defined. All other terms shall have the definition as provided for herein.

"Basic Lease Information" means the pages preceding this Lease that are hereby incorporated by reference.

"Base Year" or **"Operating Expense Base"**: This is a Gross lease. Tenant's share of all costs and expenses of the Landlord are included in the Base Rent.

"Fiscal Year" means the twelve-month calendar year.

"Governmental Authority" means the United States of America, the State of New Hampshire, the Town of Candia, New Hampshire, any political subdivision thereof and any agency, department, commission, board, bureau or instrumentality of any of the foregoing, or any quasi-governmental authority, now existing or hereafter created, having jurisdiction over the Building.

"Hazardous Materials" means substances defined as "hazardous substances", "hazardous materials", "hazardous wastes" or "toxic substances" in any applicable federal, state or local statute, rule, regulation or determination, including but not limited to the Comprehensive Environmental Response, Compensation and Liability Act of 1980, as amended, 42 U.S.C. §§9601, et seq.; the Hazardous Materials Transportation Act, 49 U.S.C. §§ 1801, et seq.; the Resource, Conservation and Recovery Act of 1976, 42 U.S.C. §§6901, et seq.; and asbestos, PCB's, radioactive substances, methane, volatile hydrocarbons, petroleum or petroleum-derived substances or wastes, radon, industrial solvents or any other material as may be specified in applicable Law or regulations. "Hazardous Materials" shall also mean means any substances, materials or wastes regulated by any governmental authority or deemed or defined as a "hazardous substance", "hazardous material", "toxic substance", "toxic pollutant", "contaminant", "pollutant", "solid waste", "hazardous waste" or words of similar import under applicable legal requirements, including natural or synthetic gas, urea formaldehyde, or the emission of non-ionizing radiation, microwave radiation or electromagnetic fields at levels in excess of those (if any) specified by any governmental authority or which may cause a health hazard or danger to property, or the emission of any form of ionizing radiation.

"Improvements" means the Building and other improvements on the Property, together with any additional buildings, structures, improvements, or other building fixtures subsequently added to or constructed on the Property.

"Indemnified Parties" means, with respect to any Person, the trustees, beneficiaries, officers, directors, stockholders, partners, beneficial owners, employees, agents, contractors, attorneys, and mortgagees of such Person.

"Landlord" and **"Tenant"** as used herein shall include their respective heirs, executors, administrators, successors, representatives, assigns, invitees, agents, and servants. The words "it", "he" and "him" where applicable apply to the Landlord or Tenant regardless of gender, number, corporate entity, trust or other body.

"Laws" means all present and future laws, rules, orders, ordinances, regulations, statutes, requirements, codes and executive orders, extraordinary as well as ordinary, of all Governmental Authorities now existing or hereafter created, and of any and all of their departments and bureaus, and of any applicable fire rating bureau, or other body exercising similar functions.

"Person" means any individual, corporation, partnership, limited liability company, joint venture, association, joint stock company, trust, trustee(s) of a trust, unincorporated organization, government or Governmental Authority, agency or political subdivision thereof, or other business entity or arrangement.

"Property" is defined as all the real estate and Improvements owned by the Landlord and located at 94 High Street, Candia, New Hampshire.

"Tenant's Agents" means any and all subtenants, licensees, concessionaires, employees, agents, contractors, invitees or anyone else claiming by, through or under Tenant or its successors or assigns.

1. DEMISED PREMISES

(a) Landlord hereby leases to Tenant for use during Tenant's "Use Period" (as defined below). Smyth Memorial Building (the "Premises"). Tenant may occupy and Tenant shall have exclusive use of the Premises on Monday through Friday, 7:00 a.m. to 3:30 p.m. Additionally, Tenant shall have access to the Building on an as-needed basis, off-hour use as coordinated with the Smyth Memorial Building Trustees.

(b) Landlord reserves the right from time to time to make alterations to the Building, and to change the size, location or arrangement of and otherwise alter common areas at the Property, and to make any other improvements Landlord may desire including to install, use, maintain, relocate, repair and replace pipes, ducts, conduits, wires, fixtures, facilities, meters and equipment located inside or outside of the Premises for service to or in the Premises and to or in the other parts of the Property; and to grant easements whether exclusive or in common, in and to the common areas of the Property to others, provided that no such additions, alterations or changes materially interfere with Tenant's beneficial use and enjoyment of the Premises.

PJM
BEB
JL
4-26-21

(c) Landlord hereby grants to Tenant the exclusive right to use common areas associated with the property ("Common Areas") at any time, which are defined herein as all areas and facilities outside the Premises contained in or related to the Property that are provided for general use and convenience of Tenant. The Common Areas shall include without limitation, pedestrian walkways, landscaped areas, sidewalks, and the driveway servicing the Property, as well as parking facilities serving the Property.

2. TERM

(a) Subject to the conditions herein stated, Tenant shall have use of the Premises as described herein for the Base Term commencing on the Rent Commencement Date (September 1, 2021) or upon issuance of a Certificate of Occupancy and terminating at 11:59 p.m. on August 31, 2031 or 10 years after issuance of the Certificate of Occupancy. Tenant shall have access to the Premises prior to the Commencement Date to conduct renovations and upfit for its intended use. Additionally, if a Certificate of Occupancy has been issued, Tenant shall be permitted to utilize the Premises for set- up, and school preparation commencing August 1, 2021.

(b) The Lease may be extended by agreement of both parties, and the approval of the Town Meeting of the town of Candia or the Board of Selectmen as required by the laws. The Term and Rent will be established at the time of extension.

3. CONDITION OF THE PREMISES

Tenant acknowledges and agrees that, as of the Commencement Date, Tenant has thoroughly inspected the Premises, and is familiar with its condition and accepts the same in its present condition. Tenant shall have the obligation to prepare the Premises for Tenant's occupancy as set forth in Section 5 of this Lease.

4 LANDLORD'S WORK

Landlord shall oversee, through the Smyth Trustees, all site plan and engineering approvals required for Tenant's improvements. Any required site improvements other than those identified in Exhibit 2 shall be contracted for and overseen by the Landlord.

5. TENANT'S WORK

Tenant shall be responsible, at its sole cost and expense, and under its supervision, for the completion of the improvements to the Premises in accordance with the identified improvements listed and attached hereto as Exhibit 2 ("Tenant's Improvements"). The value of the Tenant Improvement costs shall be agreed upon by the Landlord and Tenant before the work is undertaken.

6. RENT

(a) The Rent for the lease term shall be equal to the agreed value of Tenant's work. Tenant shall receive a credit of fifteen thousand dollars and no cents towards the Rent for each year Tenant occupies the premises to be applied against the remaining to the monthly repayment of the value of Tenant's Improvements in accordance with the Schedule in Exhibit 3. This is a

Gross Lease and Tenant shall not be required to pay additional for taxes, insurance, utilities (heat, electric, water, Internet services), and common area maintenance as established in Section 16. Tenant shall be responsible for janitorial services and for keeping walkways free from snow and ice.

7. **SECURITY DEPOSIT**

Tenant shall not be required to provide Landlord with a security deposit.

8. **QUIET ENJOYMENT**

The Tenant, upon payment of the Lease herein reserved and upon the performance of all the terms and conditions of this Lease, shall at all times during the Term peaceably, exclusively and quietly enjoy the Premises during the periods designated in this Lease, without any disturbance from Landlord or from any other person claiming through Landlord, subject, nevertheless, to the terms and conditions of this Lease.

9. **USE OF THE PREMISES**

(a) The Premises shall be used by Tenant to conduct activities related to the program of Jesse Remington High School and related educational purposes, and for no other uses without the prior written consent of Landlord (hereinafter "Permitted Use").

(b) The Tenant shall not at any time use or occupy the Premises in violation of the Certificate of Occupancy or building permit issued for the Building or any applicable zoning ordinance. Landlord agrees that the Permitted Use is an allowable use withing the Town of Candia.

(c) Landlord's use of the premises during those times outside Tenant's use period shall not in any way impede Tenant's permitted use of the Premises.

10. **ADDITIONAL AND EXTENDED USE OF THE PREMISES**

(a) At approved times by the Trustees, other organizations are permitted to use the premises. Additional users may not interfere with Tenant's work in any way (time, space, materials).

(b) In year one of the Lease, use of the building other than JRHS is limited to Elected and Appointed Committees of the Town of Candia, examples to include: Smyth Trustees, Planning Board, Heritage, Fitts, Budget, Conservation, etc.

(c) Going into Year 2 of the Lease, Tenant and Landlord will consider policies, procedures, management and associated additional utility and management costs associated with additional users and uses of the premises.

11. **ALTERATIONS**

(a) After the completion of Tenant's Improvements, Tenant shall have the option to make alterations, additions and improvements (collectively hereinafter "Alterations") to the

Premises, at Tenant's sole cost and expense, with the prior written consent of Landlord. All work done in connection with any Alterations shall be done in a good and workmanlike manner with consideration of the historic nature of the building. The work will be done in compliance with laws, by contractors approved by Smyth Trustees which approval will not be unreasonably withheld or delayed. Tenant shall indemnify and hold Landlord harmless from additional costs incurred in supplying service or repairing damage caused by Tenant's contractors. Tenant shall cause each contractor to carry comprehensive general liability insurance with minimum limits of \$1 million per occurrence and \$2 million in the aggregate naming Landlord as an additional insured. Tenant shall take reasonable steps to cause its contractors to deliver to Landlord certificates of all such insurance.

12. SIGNAGE

Any signage must be approved by the Smyth Trustees.

13. MAINTENANCE AND REPAIRS

(a) Except as otherwise provided in this Lease, Landlord shall keep and maintain at its cost and expense in good order and repair the structural portions of the Building, including but not limited to the roof, exterior walls, floor slabs, columns, and utility systems and equipment external to the Property.

(b) Landlord shall also keep and maintain or cause to be maintained the parking lots, exterior grounds and the roadways in good order and repair, and shall keep any parking lots, reasonably free of snow and ice in order to accommodate the hours of operation of the Tenant, substantially in accordance with the standards and practices employed by other property owners of similar buildings in Candia, New Hampshire. Tenant shall be responsible to remove snow and ice from walkways. Landlord's obligations hereunder shall exclude reasonable wear and tear and uninsured damage resulting from the negligence of Tenant or Tenant's Agents.

(c) Landlord shall maintain the Premises in the condition the Premises were in on the Rent Commencement Date, or, if any Alterations were made, then Landlord shall maintain the Premises in the condition of the Premises were in on the date of the completion of said Alterations, reasonable wear and tear, damage by Tenant, fire or other casualty and taking by eminent domain excepted. Tenant shall also be responsible for the cost of any repairs to the Premises or to the Building, which repairs may be structural or non-structural in nature, necessitated as the result of Tenant's neglect or fault or that of Tenant's agents, or employees.

(d) Landlord shall be responsible for cost of repairs to the Premises or Building, which repairs may be structural or non-structural in nature, necessitated as the result of use of the Building by persons or groups at times outside of Tenant's use.

(e) All repairs made by either Landlord or Tenant shall be done in a good and workmanlike manner in accordance with all applicable laws and ordinances. Whenever in this Lease the costs of repairs and maintenance are imposed on one of the parties, such costs shall first be paid from available insurance proceeds.

(f) In the event that Landlord fails in its responsibility to provide maintenance and repairs as set forth in this Section, Tenant, in addition to any other remedy set forth in this Lease,

after reasonable written notice of such failure, shall have the right to cure such failure on the account of the other party if the cure is not completed or commenced and diligently and continuously pursued to completion by the other party within a reasonable time period and charge Landlord for the said work.

14. INDEMNITIES AND INSURANCE

(a) Tenant shall hold Landlord and its Indemnified Parties harmless and defend and indemnify them from and against all injury, loss, cost (including reasonable attorneys' fees and expenses), claim, cause of action, demands or judgments concerning bodily injury to any person or damage to any property while on the Premises that arises out of the use or occupancy of the Premises by the Tenant or Tenant's Agents (unless caused by the act, neglect or default of Landlord) or occasioned by any act, neglect or default of Tenant or of its employees, agents, licensees or contractors, up to a maximum amount of \$1,000,000.00.

(b) Landlord shall hold Tenant and its Indemnified Parties harmless and defend and indemnify them from and against all injury, loss, cost (including reasonable attorneys' fees and expenses), claim, cause of action, demands or judgments concerning bodily injury to any person or damage to any property while on the Premises that arises out of the use or occupancy of the Premises by the Landlord or Landlord's Agents (unless caused by the act, neglect or default of Tenant) or occasioned by any act, neglect or default of Landlord or of its employees, agents, licensees or contractors, up to a maximum amount of \$1,000,000.00.

(c) The Tenant shall maintain with respect to the Premises comprehensive general liability and property damage insurance including the broad form comprehensive general liability coverage in amounts not less than \$1,000,000.00. Such insurance shall include Landlord as an additional named insured against injury to persons or damage to property as a result of Tenant's use of the Premises as herein provided.

(d) Tenant shall maintain, at its sole cost and expense, fire and extended coverage insurance for all of its contents, furniture, furnishings, equipment, improvements, funds, personal property, floor coverings and fixtures located within or about the Property, providing protection in an amount equal to one hundred percent (100%) of the insurable value of said items.

(e) Landlord shall maintain fire and broad form extended coverage insurance on an "all risk" basis, with replacement cost endorsement, on the Building, building improvements, improvements to the land and personal property on the Property equal to the replacement cost thereof.

15. DAMAGE TO THE PREMISES

(a) Landlord shall have the right to terminate this Lease in connection with damage to the Building by fire or other casualty if Landlord reasonably estimates that the cost of restoration (not including movable trade fixtures, furniture or equipment) exceeds 50% of the then replacement cost of the Building. In order to exercise its termination right hereunder, Landlord shall give Tenant written notice of such termination within thirty (30) days of such fire or casualty. Notwithstanding anything to the contrary contained in this Lease, if such fire or other casualty occurs during the last six (6) months of the Term and, by reason of such fire or casualty, Tenant's use and occupancy of the Premises is materially interrupted, Tenant shall have the right

to terminate this Lease by written notice given to Landlord within ten (10) days of such fire or casualty. If Landlord terminates the Lease under this provision, Landlord shall repay the unamortized portion of the cost of Tenant's Improvements from the proceeds of any insurance payment. In the event that Landlord does not receive insurance proceeds, the costs of Tenant Improvements will be repaid in accordance with the schedule set forth in Exhibit 3.

(b) If Landlord does not exercise its right to terminate this Lease in accordance with the provisions hereof, then this Lease shall continue in full force and effect and Landlord shall, as promptly as practicable, repair the damage and restore the Property, excluding Tenant's personal property, fixtures, furniture, equipment and floor coverings, to substantially the condition thereof immediately prior to such damage, provided such repairs can be made within one hundred eighty (180) days under applicable laws and regulations. Landlord's obligation to repair such damage and restore the Property shall be limited to the extent of the insurance proceeds made available to Landlord and Landlord's deductible. If Landlord elects not to make such repairs or they cannot be made within one hundred eighty (180) days, provided the damage affects the Premises or Common Areas necessary to Tenant's occupancy, then Tenant may, by written notice to the Landlord given not less than ninety (90) days after the date of such damage or casualty, terminate this Lease as of the date of such damage or casualty, and Tenant shall have no further liability hereunder for Base Rent or Additional Rent and entitled to be paid the value of Tenant's Improvements minus the value of Tenant's Improvements credited up until the date of termination.

(c) For so long as such damage renders the Premises or a portion thereof unsuitable for the Permitted Use, a just and proportionate abatement of Base Rent and the credit due Tenant for the cost of Tenant's Improvements, shall be made, provided that if such damage is due to the fault or neglect of Tenant, its employees, agents, subtenants or licensees then there should be an abatement of Base Rent only to the extent the same is covered by or should have been covered by insurance proceeds.

16. LANDLORD'S SERVICES AND UTILITIES

Costs associated with utilities shall be paid by the Landlord directly to the utility company. This shall include all electric currently used in the Premises, including but not limited to (i) all electricity used for lighting, air conditioning, heating and ventilation, office equipment and machines, (ii) heating fuel, (iii) costs associated with the water supply and septic system service, (iv) fire alarm system monitoring and service, and (v) internet service. Landlord agrees to pay an annual cost for utilities up to ~~\$5,000~~. In the first year of the lease, Tenant is responsible for the cost of utilities in excess of ~~\$5,000~~. Responsibility for utility costs in subsequent years will be established at the start of each year with due consideration of the potential for additional costs resulting from Additional and Extended Use of the Building as may be allowed by Landlord under Section 10.

(a) Landlord shall not in any way be liable or responsible to Tenant for any loss, damage, or expense which Tenant may sustain or incur if the quantity, character, or supply of electrical energy is changed or is no longer available or suitable for Tenant's requirements.

(b) Tenant agrees that it shall not make any material alteration or material addition to the electrical equipment or appliances in the Premises without obtaining the prior written consent of Landlord in each instance, which consent will not be unreasonably withheld, and Tenant shall promptly advise Landlord of any other alteration or addition to such electrical equipment

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appliances.

(c) Landlord shall provide or cause to be provided appropriate lawn care services, snow removal from the parking lot, and other services customarily furnished to tenants in buildings of similar size and character as the Building and located in Candia, New Hampshire. Tenant shall be responsible for removing snow from walkways on the premises.

(d) All parking at the Building shall be on a first come first serve basis and shall be subject to such rules and regulations as Landlord may, with notice to the Tenant, from time to time establish for all tenants. In no event shall parked vehicles in any way block, hinder or delay or impede the passage of other vehicles on, by or through the parking lot. During the hours of school operation, (7:00am-3:30pm as previously noted), use of the parking lot is limited to only the permitted work of the Tenant and the Landlord.

(e) Landlord reserves the right, upon no less than 24 hours' written notice to Tenant except for emergency entry, to interrupt, curtail, stop or suspend the operation of the plumbing and electric systems, whenever reasonably necessary for repairs, alterations or replacements due to accident or emergency, difficulty or inability in securing supplies or labor strikes, or any other cause beyond the reasonable control of Landlord, whether such other cause be similar or dissimilar to those hereinabove specifically mentioned, until said cause has been removed. Except as specifically provided in this Lease, there shall be no diminution or abatement of rent or other compensation due from Tenant to Landlord hereunder, nor shall this Lease be affected or any of Tenant's obligations hereunder reduced, and Landlord shall have no responsibility or liability for any such interruption, curtailment, stoppage, or suspension of services or systems, except that Landlord shall promptly exercise all due diligence to eliminate the cause of same. Notwithstanding any other provision of this Lease to the contrary, in the event of any interruption or curtailment of any service which Landlord is required to provide to Tenant pursuant to the terms of this Lease, Tenant shall be permitted to a just and proportionate abatement of Base Rent if (x) such interruption or curtailment has continued unremedied for five consecutive days or more and (y) Landlord has not diligently used commercially reasonable efforts during such period to remedy such interruption or curtailment of services; provided that Tenant shall not be entitled to any abatement of Base Rent for any interruption or curtailment of services which (i) is due to the fault or neglect of Tenant, its employees, agents, affiliates, subtenants or licensees, (ii) is due to the fault or neglect of any third party, except a third party which is under contract with Landlord to provide such service or is an employee, agent or affiliate of Landlord, (iii) despite Landlord's diligent use of commercially reasonable efforts, cannot be remedied within such period, or (iv) is caused by or results from Force Majeure.

(f) Notwithstanding anything to the contrary contained in this Lease, Landlord may institute such reasonable policies, programs or measures as may be necessary, required or expedient for the conservation and/or preservation of energy or energy services, provided such measures does not materially interfere with the Tenant's use of the Premises.

17. ACCESS

The Building shall be accessible during the dates and times set forth in Section 1, and Tenant's servants, employees, agents shall have the free and uninterrupted right of access in common with others entitled thereto to the Property subject to reasonable security measures during those periods.

18. SUBLETTING/ASSIGNMENT

(a) Except as otherwise provided in this Lease, Tenant covenants and agrees that neither this Lease, nor the term hereof, nor the estate hereby granted, nor any interest herein or therein, will be assigned, sublet, mortgaged, pledged, encumbered or otherwise transferred, and that neither the Property, nor any part thereof, will be encumbered in any manner by reason of any act or omission of Tenant, or used or occupied, or permitted to be used or occupied, by anyone other than Tenant and its employees, or for any use or purpose, or be sublet, or offered or advertised for subletting without, in each case, Landlord's prior written consent, which consent may be withheld in Landlord's absolute discretion.

(b) No assignment or sublease shall be valid and no assignee or subtenant shall take possession of the Premises or any part thereof until Landlord has received an executed duplicate original of such assignment or sublease. No assignment, subletting or use of the Premises shall affect the Permitted Use of the Premises.

(c) Any reasonable legal expenses incurred by Landlord by reason of any proposed assignment or subletting shall be paid by Tenant whether or not the transaction shall be consummated.

(d) Landlord's acceptance of a check in payment of any obligations of Tenant under this Lease from a person other than Tenant shall not be construed as an implied consent by Landlord to an assignment of this Lease or subletting under it. The consent by Landlord to an assignment or subletting shall not in any way be construed to relieve Tenant from obtaining the express consent in writing of Landlord to any further assignment or subletting, which consent shall not be unreasonably withheld, delayed, or conditioned.

(e) Landlord may freely assign, sell, convey, transfer, mortgage, pledge or hypothecate its interest in the Property, the Improvements and this Lease without the consent of or notice to Tenant, other than as set forth in this Lease.

19. ESTOPPEL CERTIFICATE

At any time and from time to time, Tenant and Landlord shall, within five (5) business days after written request by the other, execute, acknowledge and deliver to the requesting party a certificate certifying: (i) that this Lease is unmodified and in full force and effect (or, if there have been modifications, that this Lease is in full force and effect as modified, and stating the date and nature of each modification); (ii) the Rent Commencement Date and the Lease Expiration Date and the date, if any, to which all Rent and other sums payable hereunder have been paid; (iii) that no notice has been received by Tenant or Landlord, as applicable of any default by Tenant or Landlord, as applicable hereunder which has not been cured, except as to defaults specified in such certificate; (iv) that, to the best knowledge of Tenant or Landlord, as applicable, Landlord or Tenant, as applicable, is not in default under this Lease, except as to defaults specified in such certificate; and (v) such other matters as may be reasonably requested by Landlord or Tenant, as applicable or any actual or prospective purchaser or Mortgagee. Any such certificate may be relied upon by Landlord or Tenant, as applicable and any actual or prospective purchaser or Mortgagee of the Property or any part thereof.

20. TENANTS COVENANTS

The Tenant covenants and agrees as follows:

(a) Tenant shall use the Premises only for the Permitted Use, as set forth herein and shall comply with all reasonable rules and regulations, if any, established from time to time by Landlord.

(b) Tenant shall pay all costs on demand for all loss or damage suffered or incurred by Landlord caused by any nuisance or neglect suffered on the Property due to Tenant, or its agents, employees, invitees or assigns.

(c) Tenant shall comply with all applicable Laws (including health, safety and police requirements) and obtain all required licenses and permits relating to Tenant's specific use of the Premises.

(d) Tenant shall comply with the requirements of all policies of public liability, fire and casualty and other insurance at any time in force with respect to the Property.

(e) Tenant shall have the option to cause any furniture, equipment or supplies to be moved in or out of the Building during such hours as may be reasonably established by the Landlord.

(f) Tenant shall not injure, overload, deface or otherwise harm the Property, commit any nuisance, permit the emission of any objectionable odor or noise from the Property, or make any use of the Property which will increase the cost of Landlord's insurance (unless Tenant pays for any such increased cost).

(g) Tenant shall not permit any use that may be deemed obnoxious to any other tenants in the Building or create a public or private nuisance.

(h) Tenant shall not place or maintain any merchandise, vending machines or other articles for the sale of goods or services on any sidewalk or ways adjacent to the Premises or elsewhere exterior to the Premises.

(i) At the expiration of the Term or earlier termination of this Lease, Tenant shall surrender all keys to the Premises, remove all of its equipment, trade fixtures and personal property in the Premises and all Tenant's signs wherever located, remove any Alterations that were required to be removed at the expiration or termination of the Lease, repair all damage caused by such removal and yield up the Premises broom-clean and in the same good order and repair in which Tenant is obliged to keep and maintain the Premises by the provisions of the Lease, reasonable wear and tear excepted. And shall be amended as needed. Any property not so removed shall be deemed abandoned and may be removed and disposed of by Landlord in such manner as Landlord shall determine and Tenant shall pay Landlord the entire cost and expense incurred by it for such removal and disposition and in making any incidental repairs and replacements to the Premises. Tenant shall also pay for the use and occupancy of the Premises during performance of its obligations under this Section. Tenant shall further indemnify Landlord against all loss, cost and damage resulting from Tenant's failure and delay in surrendering the Premises as above provided.

(j) Tenant shall not place load upon any floor of the Premises or Building exceeding the floor load per square foot area which such floor was designated to carry, and which is allowed by law.

(k) Tenant shall promptly pay for all work performed by Tenant with respect to the Property and shall keep the Property free and clear of all liens attributable to any such Tenant work.

21. LANDLORD'S COVENANTS

(a) Landlord shall not use the Premises or allow the Premises to be used or modified in any way that impedes Tenant's Permitted Use, as set forth herein.

(b) Landlord shall coordinate with Tenant by providing not less than 24 hours' notice of use of the Premises by Landlord or by an entity authorized by the Landlord.

(c) Landlord shall not place or maintain any merchandise, vending machines or other articles for the sale of goods or services inside the structure, or on any sidewalk or ways adjacent to the Premises or elsewhere exterior to the Premises.

22. EVENTS OF DEFAULT

The following shall be deemed to be events of default ("Events of Default") hereunder:

(a) If Tenant shall fail to make improvements as required in the Lease Value Schedule Exhibit 3, and such failure continues for more than ten (10) days after the same shall be due, or if Tenant fails to pay any other charges provided for hereunder and such failure continues for more than ten (10) days after the same shall be due; or

(b) If Tenant shall fail to comply with any other term, condition, obligation, amendment or covenant hereunder and such failure continues for more than thirty (30) days after written notice from Landlord to Tenant specifying such failure. Notwithstanding the foregoing, if such failure by its nature cannot be cured within thirty (30) days, Tenant shall be given such additional time as is reasonably necessary (but in any event not in excess of ninety (90) days), provided Tenant has promptly commenced to correct said failure and thereafter diligently and continuously pursues such correction to completion; or

(c) If any assignment shall be made by Tenant for the benefit of creditors; or

(d) If Tenant's leasehold interest shall be taken on execution; or

(e) If Tenant has abandoned the Premises; or

(f) If a lien or other involuntary encumbrance is filed against Tenant's leasehold interest or Tenant's other property, which is not discharged or bonded against within ninety (90) days thereafter; or

(g) If a petition is filed by Tenant or any other person or entity for adjudication of

Tenant as a bankrupt or as insolvent, or for reorganization, or an arrangement pursuant to any statute or law either of the United States, any State, or the provisions of the Federal Bankruptcy Code as then in force and effect; or

(h) If a receiver has been appointed for any part of Tenant's property and not dismissed within sixty (60) days; or

23. NO WAIVER; NO ACCORD AND SATISFACTION

Any consent or permission by Landlord or Tenant to any act or omission which otherwise would be a default hereunder or any waiver by Landlord or Tenant of the terms, covenants or conditions hereof, shall not in any way be held or construed to operate so as to impair the continuing obligation of any term, covenant or condition herein, or to permit any similar acts or omissions. The failure of Landlord or Tenant to seek redress for a violation of, or to insist upon the strict performance of, any covenant, condition or obligation of this Lease shall not be deemed a waiver of such violation nor prevent a subsequent act, which would have originally constituted a violation, from having all the force and effect of an original violation. The receipt by Landlord of any rent with knowledge of any default hereunder shall not be deemed to have been a waiver of such default, unless such waiver is in writing signed by the Landlord.

24. FORCE MAJEURE

Except for the performance of any monetary payment obligations hereunder, the duties of Landlord or Tenant to observe or perform any of the provisions of this Lease on its part to be performed or observed shall be excused for a period equal to the period of prevention, delay or stoppage due to causes beyond the control of the affected party, by reason of strikes, civil riots, shortages of materials (except in the event materials of like kind or quality are available), war, terrorism, bioterrorism, invasion, fire or other casualty, labor unrest (unless such labor unrest solely affects the Property and is not a result of Tenant's acts, omission or negligence but is caused by the acts, omissions or negligence of Landlord), actions or public utilities, Acts of God, adverse seasonal or weather conditions beyond those normally experienced in the Candia area, or other events beyond the reasonable control of the affected party ("Force Majeure"), provided that (a) the affected party has taken steps that are reasonable under the circumstances to mitigate the effects of such Force Majeure situation, and (b) the affected party notifies the other party in writing of the event of Force Majeure anytime during the occurrence thereof. This clause shall not be applicable to any payment of rent or other charges due from Tenant to Landlord.

25. RECORDING

The Landlord and Tenant agree not to record this Lease, but may record a Notice thereof as required by law.

26. MECHANICS LIENS

The Tenant shall not permit any mechanics' or materialmen's or other liens to stand against the Property for any labor or materials furnished Tenant in connection with work of any character performed on the Property by, for, or at the direction of Tenant. Any such lien shall be

discharged by Tenant within thirty (30) days after receipt of notice thereof or by filing a bond pursuant to law. If Tenant fails to discharge any such lien, Landlord may do so at Tenant's expense and Tenant shall reimburse Landlord for any expense or cost incurred by Landlord in connection therewith, within fifteen (15) days of receipt of Landlord's bill therefor.

27. EARLY TERMINATION

By Landlord: Notwithstanding anything to the contrary contained herein, Landlord shall have the right to terminate this Lease, upon ninety (90) days' written notice to Tenant, at any time, should Tenant be in default of this Lease upon providing Tenant with ninety (90) days' notice of its intent to terminate. Upon such early termination, Tenant shall be allowed to remove the equipment and property set forth in Exhibit 3, so long as the Premises are left fully operational for Landlord's use. The unamortized costs of Tenant's Improvements shall be paid to Tenant upon termination.

By Tenant: In the event the Lease is terminated by the Tenant, there shall be no further exchange of value; the Tenant's remaining value in the lease is forfeited.

28. SEPARABILITY CLAUSE; COUNTERPARTS

(a) If any provision in this Lease (or portion of such provision) or the application thereof to any, person or circumstance is held invalid, the remainder of the Lease (or the remainder of such provision) and the application thereof to other persons or circumstances shall not be affected thereby.

(b) This Lease may be executed in any number of counterparts and each fully executed counterpart shall be deemed an original.

29. NOTICES

Notices, statements, demands, or other communications required or permitted to be given, rendered or made by either party to the other pursuant to this Lease or pursuant to any applicable law or requirement of public authority, shall be in writing (whether or not so stated elsewhere in this Lease) and shall be deemed to have been properly given, rendered or made, when received by overnight delivery or overnight courier delivery (even if such delivery is refused) or facsimile transmission with a confirmation copy sent by overnight delivery or by overnight courier delivery addressed to the other parties as follows:

To Landlord:

Town of Candia
Smyth Memorial Building Trustees
74 High Street
Candia, NH 03034

With a copy to:

To Tenant:

The Congregational Church in Candia, NH

d/b/a/ Jesse Remington High School
182 High Street
Candia, NH 03034

With a copy to:

Jeffrey Philbrick, Headmaster
Jesse Remington High School
15 Stevens Lane PO Box 473
Candia, NH 03034

Any party listed in this Section may, by notices as aforesaid, designate a different address for addresses for notice, statements, demands or other communications intended for it.

30. REPRESENTATION

There are no representations, statements or understandings made by the Landlord, its agents, employees or servants other than those expressly set forth in writing herein. Tenant expressly agrees that it is not relying on any representations, statements or understandings, written or oral, other than those expressly set forth herein, in leasing the Premises. Tenant was not induced by Landlord or its agents, servants, or employees to lease the Premises.

31. HOLDING OVER

If for any reason Tenant retains possession of the Premises or any part thereof after the expiration of the Term of this Lease, such holding over shall constitute a tenancy from month to month, terminable by either party upon thirty (30) days prior written notice to the other party, and Tenant shall pay Landlord 110% of the Base Rent payable in the month preceding Tenant's holdover.

32. HAZARDOUS MATERIAL

Tenant hereby represents and warrants to Landlord that, as of the date of this Lease, Tenant does not intend to use any Hazardous Materials in connection with Tenant's use and occupancy of the Premises. Tenant hereby covenants and agrees that neither Tenant nor any subtenant or other occupant permitted by Tenant to occupy any portion of the Premises shall use any Hazardous Materials in the Premises.

33. GOVERNING LAW

This Lease shall be governed exclusively by the provisions hereof and by the laws of the state of New Hampshire, as the same may from time to time exist.

34. BROKERAGE

The parties hereto agree that the leasing of the Premises was not brought about by a brokerage company.

35. RIGHT OF FIRST REFUSAL TO PURCHASE.

Subject to the limitations in this Section 35, and provided that Tenant is not in default of the terms of this Lease, Tenant shall have the right under this Section 35, to purchase the Property subject to and in accordance with the following terms and conditions:

Upon Landlord's receipt of a bona fide third party written offer (an "Offer") to purchase the Property, Landlord shall notify Tenant of such Offer ("Landlord's ROFR Notice"), which notice shall identify the terms of such Offer, and Tenant shall have a period of five (5) Business Days following receipt of Landlord's ROFR Notice to notify Landlord in writing whether Tenant desires to purchase the Property on the terms set forth in the Landlord's ROFR Notice, which election shall be irrevocable. Tenant's purchase of the Property under this Section 35 shall be on the same terms and conditions as the Offer, except to the extent otherwise set forth in the Landlord's ROFR Notice. Tenant must purchase the entirety of the subject Property being offered in Landlord's ROFR Notice. If Tenant does not timely elect to purchase the Property after receiving a Landlord's ROFR Notice, then Landlord shall be free to sell the Property to any other party on such terms and conditions as Landlord in its sole discretion may determine, and Tenant's rights under this Section as to that particular ROFR shall be deemed waived. Any purchase shall be in accordance with State, federal and local laws.

36. ENTIRE AGREEMENT

The parties acknowledge that in the course of negotiating this Lease their respective representatives have gradually reached preliminary agreement on the several terms set forth in this instrument. The parties acknowledge and agree that at all times they have intended that none of such preliminary agreements (either singly or in combination) shall be binding on either party, and that they shall be bound to each other only by a single, formal, comprehensive document containing all of the agreements of the parties, in final form, which has been executed by Landlord or a duly authorized representative of Landlord and by Tenant. The parties acknowledge that none of the prior oral and written agreements between them (and none of the representations on which either of them has relied) relating to the subject matter of this Lease shall have any force or effect whatever, except as and to the extent that such agreements and representations have been incorporated in this Lease.

SIGNATURE PAGE FOLLOWS

IN WITNESS WHEREOF, the parties have hereunto set their hands and common seals as of this _____ day of April 2021.

LANDLORD:

TOWN OF CANDIA

By: Brian E Brock
Name: Brian E Brock
Title: Selectman Chairman
Duly Authorized

TENANT:

The CONGREGATIONAL CHURCH IN
CANDIA, NH D/B/A JESSE REMINGTON HIGH
SCHOOL

By: Philip Packard
Name: Philip Packard
Title: Moderator Congregational Church
Duly Authorized
25-APR-2021

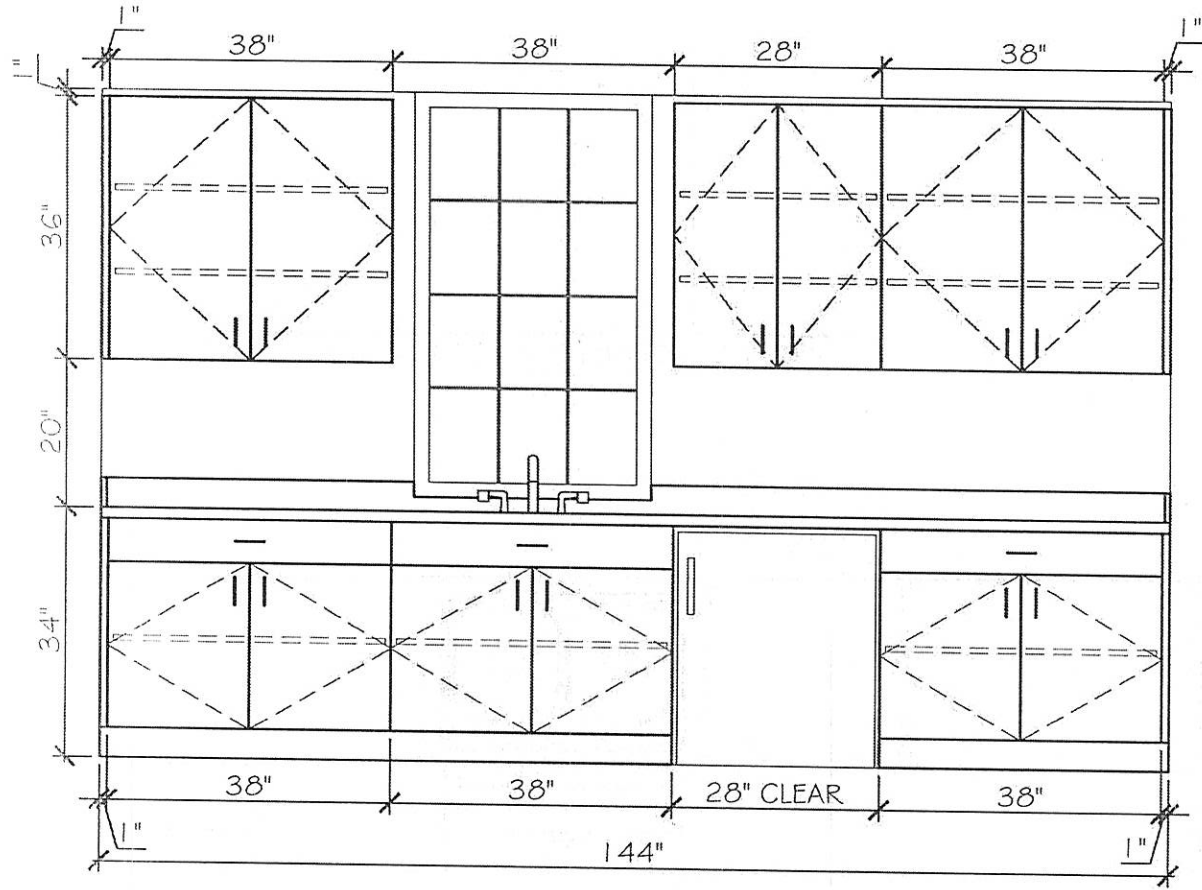
By: Jeffrey Philbrick
Name: Jeffrey Philbrick
Title: Headmaster Jesse Remington High School
Duly Authorized
4/25/21

Exhibit 3
Lease Value Schedule

<u>Lease Year</u>	<u>Annual Value</u>	<u>Remaining Value of Improvements</u>
		\$150,000
Year 1	\$15,000	\$135,000
Year 2	\$15,000	\$120,000
Year 3	\$15,000	\$105,000
Year 4	\$15,000	\$90,000
Year 5	\$15,000	\$75,000
Year 6	\$15,000	\$60,000
Year 7	\$15,000	\$45,000
Year 8	\$15,000	\$30,000
Year 9	\$15,000	\$15,000
Year 10	\$15,000	\$0

Notes:

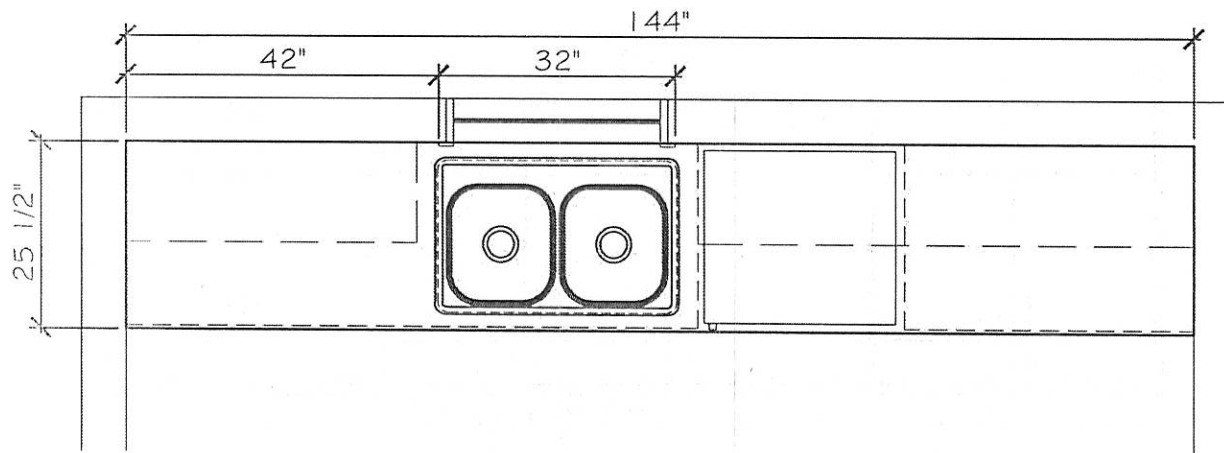
1. Starting value is agreed value of Tenant Improvements.
2. The estimated, and agreed upon value of the work is \$150,000 as shown, which will equate to 10 years of use by JRHS;
3. Annual value applied toward Rent shall be \$15,000 and includes costs for all utilities to be paid by Landlord up to \$5,000 per year on average.
4. No increase in lease rate is contemplated during the lease period.



1 SMB LOWER LEVEL KITCHENETTE ELEVATION
 SK4 1/2" = 1'-0"

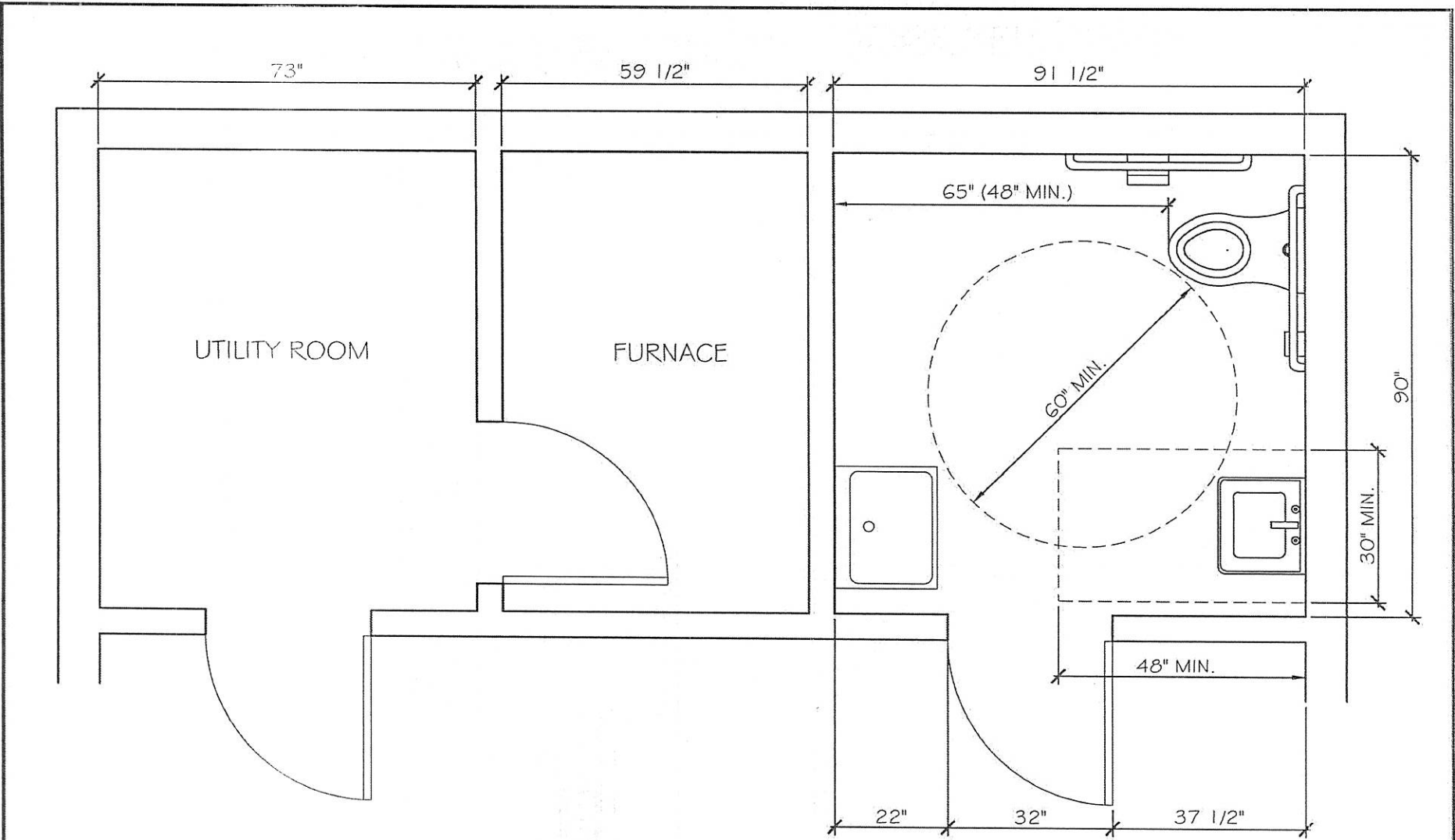
EXHIBIT I

JESSE REMINGTON		REVISION	
15 STEVENS LANE, CANDIA, NH 03034			
OWNER	SMB RENO	GENERAL CONTRACTOR	
TITLE	SMB LOWER LEVEL - EAST	DATE	4-26-21
DRAWN BY		CHECKED BY	
DATE		SCALE	
			SK4



1 SMB LOWER LEVEL KITCHENETTE PLAN
 SK3 1/2" = 1'-0"

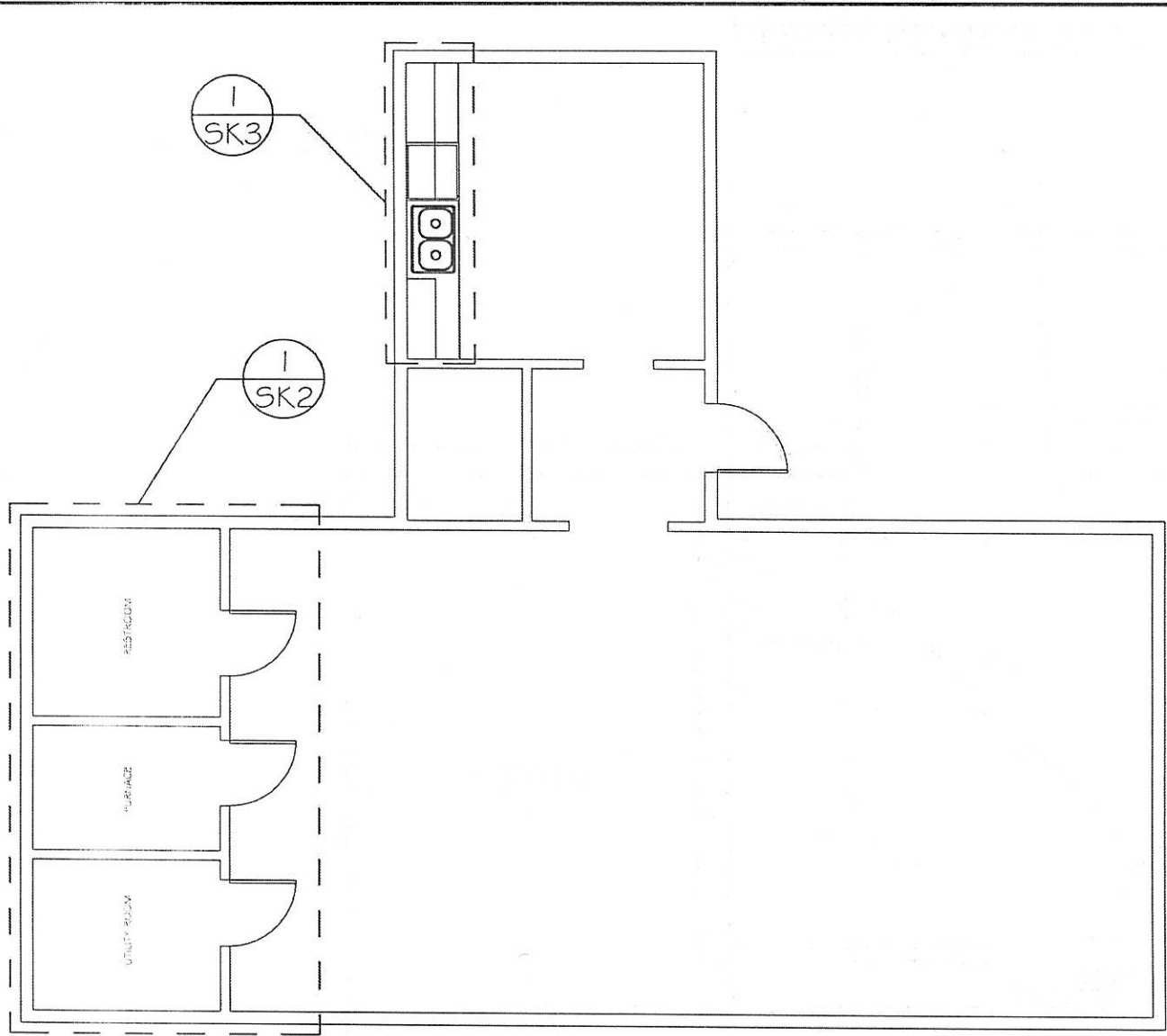
JESSE REMINGTON 15 STEVENS LANE, CANDIA, NH 03034		REVISED	
OWNER SMB RENO	GENERAL CONTRACTOR	SCALE AS NOTED	DATE 5-25-21
TITLE SMB LOWER LEVEL - EAST	ARCHITECT	DRAWN BY RMW	DATE 5-25-21
			SK3



1 SMB LOWER LEVEL PLAN - EAST
 SK2 NTS

EXHIBIT F

JESSE REMINGTON		REVISED	
15 STEVENS LANE, CANDIA, NH 03034			
OWNER SMB FENO	GENERAL CONTRACTOR	SCALE AS NOTED	DATE 6-23-21
TITLE SMB LOWER LEVEL - EAST	SUBJECT	DRAWN BY BWW	DATE 6-23-21
			SK2



1 SK1 SMB LOWER FLOOR PLAN
NTS

JESSE REMINGTON 15 STEVENS LANE, CANDIA, NH 03034		REVISED	
		---	---
JOB NAME SMB RENO	GENERAL CONTRACTOR	SCALE AS NOTED	DATE 6-28-21
TITLE SMB LOWER LEVEL - BASE	DRAWN BY JRW	CHECKED BY SKI	DATE

Smyth Memorial Building Renovation – Scope of the Work - Exhibit 2

The proposed work at the Smyth Memorial Building is designed to modernize the services of the building such that it can be used by Jesse Remington High School for classroom purposes and other approved groups. Items include:

1. Well: a new drilled well is necessary to provide water to the building. According to the Septic Design by Jason Franklin, there is an adequate location for a drilled well on the South lawn below the parking lot. This location provided the necessary distance from the SMB septic system as well as neighboring. This part of the renovation also requires digging a 4-5' deep trench for the water line.
2. A pressurized water tank, the pump controller, and an electric hot water heater will be installed; at this time of writing, it is not determined where these components will be, and much depends upon the success of the line trench. There are two options: in the kitchenette cabinetry or in the utility room.
3. The water line coming underground to feed the building will enter at one of two places, to be determined
 - a. At the nearest southwest corner where the former waterline entered. This would necessitate an interior water line to get the water to the tank.
 - b. At the opposite, north east corner of the building, necessitating a trench around the back side of the building.
4. Septic System: a new septic system as designed by Franklin will be installed to the south of the building, necessitating the removal of the Red Maple Tree on the back lawn. A trench will be dug to connect the main drains: (toilet, bathroom sink, kitchen sink). Being a downhill run below the plumbing fixtures, no pumping is necessary, and simple landscaping similar to what is there now will conclude the project.
5. Installation of one, downstairs handicap accessible bathroom. This bathroom will be in the same location as previous bathroom, to include one toilet, one sink/mirror, and one utility sink.
6. Installation of a simple kitchenette in the downstairs smaller room, on the east wall of the room, in a location similar to before. To include a wall of lower and upper cabinets, one sink, one refrigerator, microwave oven. No plan for cookstove or dishwasher.
7. Flooring:
 - a. Installation of all floors in the downstairs portion of the building using industrial grade laminate materials. Colors and patterns per approval of SMB Trustees
 - b. Removal of cork floor in front entrance "room", and replacement with industrial entrance flooring.
 - c. This renovation does not contemplate any changes to the main cork floor in the large upstairs room.
 - d. Floor patching of some fashion to be determined in the back upstairs work room. There are gaps in the flooring which could prove to be tripping hazards where the bookshelves were removed.

8. Furnace and ductwork will all be replaced. The newer components will be noticeably smaller in size which will help with ceiling height in the downstairs room. The air ports to the upstairs remain the same (one return, and two feeds)
 - a. The new heating system will allow for at least two thermostats, providing heat for either floor separately or together;
 - b. Thermostats will use "smart" technology, allowing for settings to be made from off site.
9. Electrical: picking up from the electrical service work of recent years, the plan calls for a complete rework of the current electrical terminations and wiring.
 - a. In the downstairs, new wall outlets and ceiling fixtures will be installed. Light fixtures will be LED technology.
 - b. In the upstairs, the existing light fixtures will be utilized.
 - c. Wall outlets will be incorporated into the lowest shelving area of the perimeter shelving units. Wire will be carefully concealed within the wall shelf, using a wire case. To make the outlets functional, accurate carpentry will be accessed to make attractive faceplates. Four outlets per half.
 - d. A wireless fire detection system will be installed, providing protection of the building without visible wires. A centrally located fire panel (downstairs entrance area) will connect the panel to a monitoring service.
 - e. Illuminated exit signs and emergency lighting is required at both exterior doors; the most attractive, smallest models available will be installed.
 - f. Installation of an internet wireless router that provides internet throughout the building. A line coming from the street to the building is required.
10. Carpentry:
 - a. Removal of at least 2 of the interior upstairs bookshelves to make the room larger and more useable; appropriate finish where removed components meet the walls.
 - b. Removal of one downstairs window and installation of one emergency access window. This is not expected to include changing any of the concrete/brick structure.
11. Furniture: Each meeting room will have non-permanent, foldable tables and stackable chairs. White/beige plastic tables and comfortable fabric chairs. A portable LCD Screen (ie, "large TV") will be available in each room for connecting laptops for projection.

As noted at various points in the Lease:

- JRHS will serve as the General Contractor, work per approvals of SMB Trustees;
- The estimated, and agreed upon value of the work is \$150,000 as shown, which will equate to 10 years of use by JRHS;

**Exhibit 2
Smyth Memorial Building Renovation**

	Improvement	Notes
1	Installation of Septic System per Sate-Approved plans by Jason Franklin Septic System Design, renewed March 11, 2019.	Estimate
1b	Install septic drain (inc sink drain) from building to tank	Allowance for trench, sand, pipe, labor
2	Installation of water supply well	Estimate
2b	Pump, water line, electrical, and tank installation	Estimate
2c	Trench, sand, labor for well line	Allowance
3	Construction to install a half bathroom and kitchenette with plumbing	Estimate: Pricing for plumbing, vanity, toilet, light and mirror, work sink, kitchenette contents.
4	Electrical system upgrades to include Fire Alarm System Upgrade	Estimate
5	Install flooring in entirety of downstairs and front main entrance room with LVP flooring	Estimate
6	Carpentry - new egress window	Allowance - assumes limited work on exterior and interior for trim and repairs
6b	Carpentry - removal of interior shelf and construction of outlet boxes	Allowance
7	Heating system upgrades. Replace existing furnace and ductwork	Estimate
8	Furniture and Fixtures - tables, chairs, monitors	Allowance
9	Internet installation and network hardware (firewall, WAPs, router and switch)	Allowance
10	Contingencies	
11	Project Management/General Contracting	
12	Total Value	\$150,000

Assumes no latent hazardous materials (asbestos) or latent conditions requiring repairs which would add to the cost

To: Sue Young, Chairperson, Board of Selectmen
From: Judi Lindsey, Chairperson, Conservation Commission
Re. Blevens' request to purchase lot # 404-118, ~10 acres
Date: January 14, 2021

Recently the Board of Selectmen was approached by Scott and Tracy Blevens requesting to purchase a parcel on Donovan Rd. that is currently under the supervision of the Conservation Commission. The Board of Selectmen referred the Blevens to the Conservation Commission for input into the decision whether to grant the request.

The Blevens subsequently attended a Conservation Commission meeting and explained the reason for their request; to provide access to a land-locked parcel they own and wish to use as a woodlot. During the discussion, the Blevens commented that they currently are accessing the latter parcel via a neighbor's land.

The Conservation Commission has discussed the request and expressed some concerns:

1. The parcel lies very close to Kinnicum Pond, which is environmentally a very sensitive area. Drainage in the area affects that pond.
2. The parcel could provide access from Donovan Road to interior lots along the railroad bed, which in turn could allow for subsequent development sometime in the future.
3. The Blevens are not suffering significant hardship accessing their land as they are currently doing so from a neighbor's property.
4. It is our understanding that because this parcel was placed under Conservation Commission supervision by town vote, it would need to be released from our supervision by the same method.
5. Selling this property would not bring in significant tax dollars to the town, nor would the purchase price be a significant contribution to town coffers.
6. If the property is less than 10 acres, it would not be eligible for Current Use taxation by the owner.
7. The Blevens stated their children are very conservation-minded and will treat the land with the same respect they have for it. While promises made and good intentions are commendable, they are no guarantee that future pressures will result in environmental preservation of the area.
8. Conditions change and we are already seeing an apparent renewed interest in development for people wanting to escape crowded conditions in other areas. It therefore becomes increasingly important to set aside open spaces in town that maintain the environmental integrity of our natural resources and wildlife corridors. This area of Donovan Road/ the railroad bed/ Kinnicum Pond is one of those areas.

We want to work with the Blevens to find a mutually acceptable solution to this issue.

The Commission would, of course, like to retain supervision of this property in order to help insure the environmental integrity of the area. However, if the Board of Selectmen determines that the property should go before the voters to remove it from Commission supervision and sell it, we submit the following request: that the Commission place a conservation easement on the property prior to its sale. We are prepared to *do that immediately*.

Another solution might be to arrange access through this town property to the Blevens' lot, without selling it.

Thank you for soliciting our input in this important matter.

Please feel free to contact me with any further questions/ concerns

Judi Lindsey

Cc: Scott and Tracy Blevens

Linda Chandonnet

From: judi lindsey <judilindsey@comcast.net>
Sent: Thursday, April 15, 2021 2:48 PM
To: Linda Chandonnet
Subject: Judi - Donovan Road

Hi Linda,
Here's what my husband Jim has on it. I hope this is what you are looking for!
Thanks, Judi

----- Original Message -----

From: Jim Lindsey <jimlindsey@comcast.net>
To: judi lindsey <judilindsey@comcast.net>
Date: 04/15/2021 1:40 PM
Subject: Re: Fwd: FW: Judi - CCC letter re: Donovan Rd

Hi Judi,
Lot 404-115 was taken for taxes on 9-8-1995, deed 3117-2656 from David Kuehl. The 4.6 acre lot is referred to as the "*Dunavan Meadow*" and the Moose Meadow Brook runs thru it. It is referenced as an abutter in plans D-4015 & D-22330 as well as the marked-up town 404 tax map showing the Blevens's properties.
Jim

On 04/15/2021 12:12 PM judi lindsey <judilindsey@comcast.net> wrote:

Hi Jim,
Could you please provide any info on this lot?
Thanks, Judi

----- Original Message -----

From: Linda Chandonnet <LChandonnet@townofcandia.org>
To: "Judi Lindsey (judilindsey@comcast.net)" <judilindsey@comcast.net>
Cc: "brien.brock@comcast.net" <brien.brock@comcast.net>
Date: 04/15/2021 10:36 AM
Subject: FW: Judi - CCC letter re: Donovan Rd

Good Morning Judi,

I just spoke with Brien Brock and he would like to know more information on a lot next to this one you previously provided. It is for Map 404 Lot 115 as we are having a Safety Facility Committee Meeting

on Tuesday and Brien would like to be able to have the information for it.

Linda Chandonnet

Candia Selectmen's Office

Tel: 483-8101

Fax: 483-0252

From: allyoungs@comcast.net <allyoungs@comcast.net>
Sent: Sunday, January 17, 2021 3:08 PM
To: mcourtney@uptonhatfield.com
Cc: allyoungs@comcast.net; Linda Chandonnet <LChandonnet@townofcandia.org>
Subject: Fwd: Judi - CCC letter re: Donovan Rd

Request from Candia Conservation Commission (CCC) for Town Attorney to review.

I believe basically, the CCC would like this property saved for conservation, as opposed to the Town selling it to the Blevins. I'll send all the correspondence I've received in additional emails as I'm using my phone.

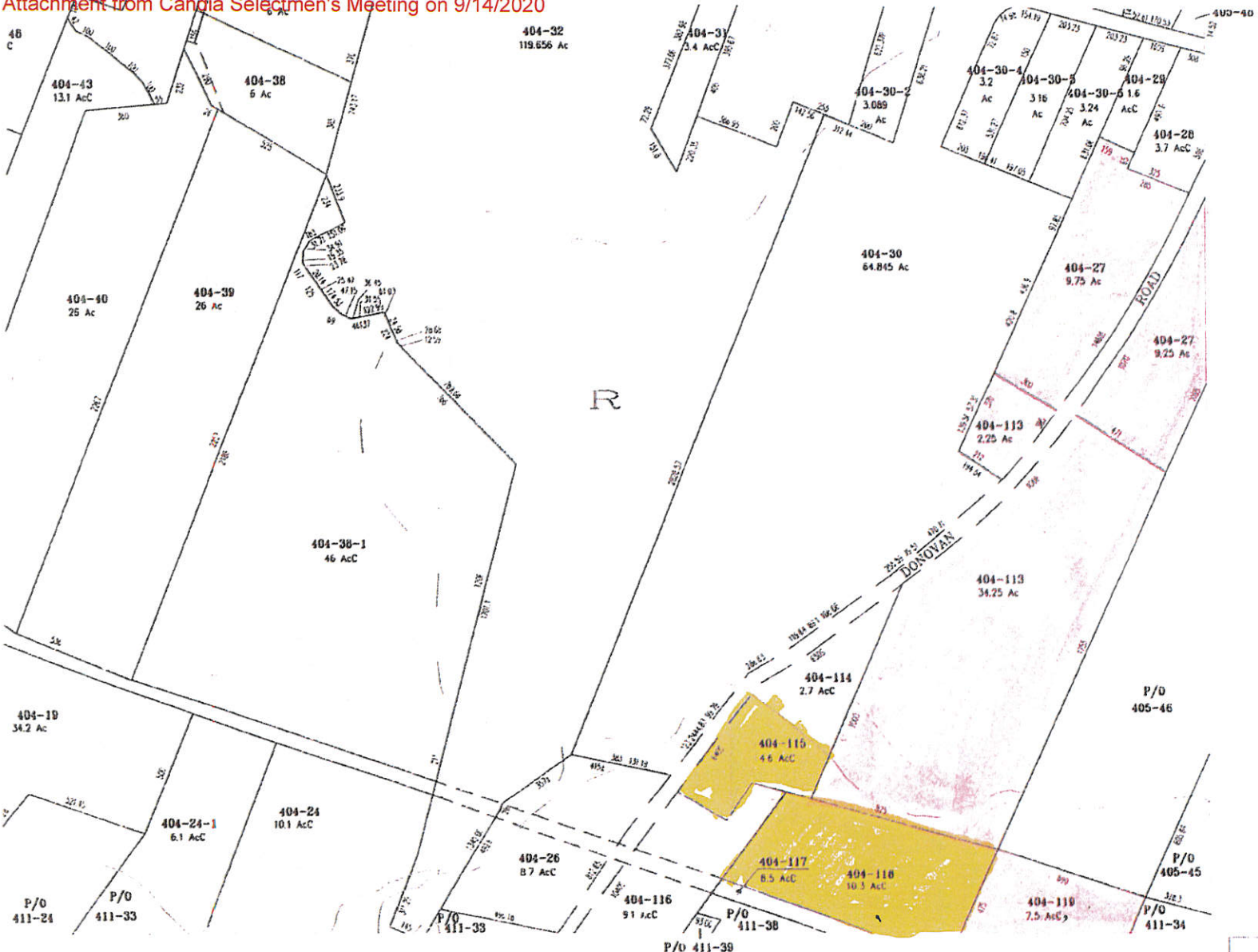
Please let me know if you need any other information.

Thanks,
Sue

Sent from Xfinity Connect Application

-----Original Message-----

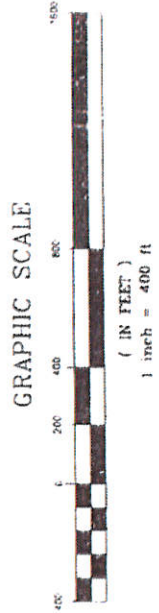
From: judilindsey@comcast.net
To: syoung@candianh.org
Cc: tblevens@keyauto.com, leon.austin@trimech.com,
BLAZABEEMA@aol.com, poods@comcast.net,
judilindsey@comcast.net, rherbertsnow@netscape.net,
lindseyelizabeth94@gmail.com
Sent: 2021-01-13 5:28:56 PM
Subject: Judi - CCC letter re: Donovan Rd



*Town Owned
 3levens*

403	402
404	405
411	410

PROPERTY
CANDIA
 NEW HAMPSHIRE



404

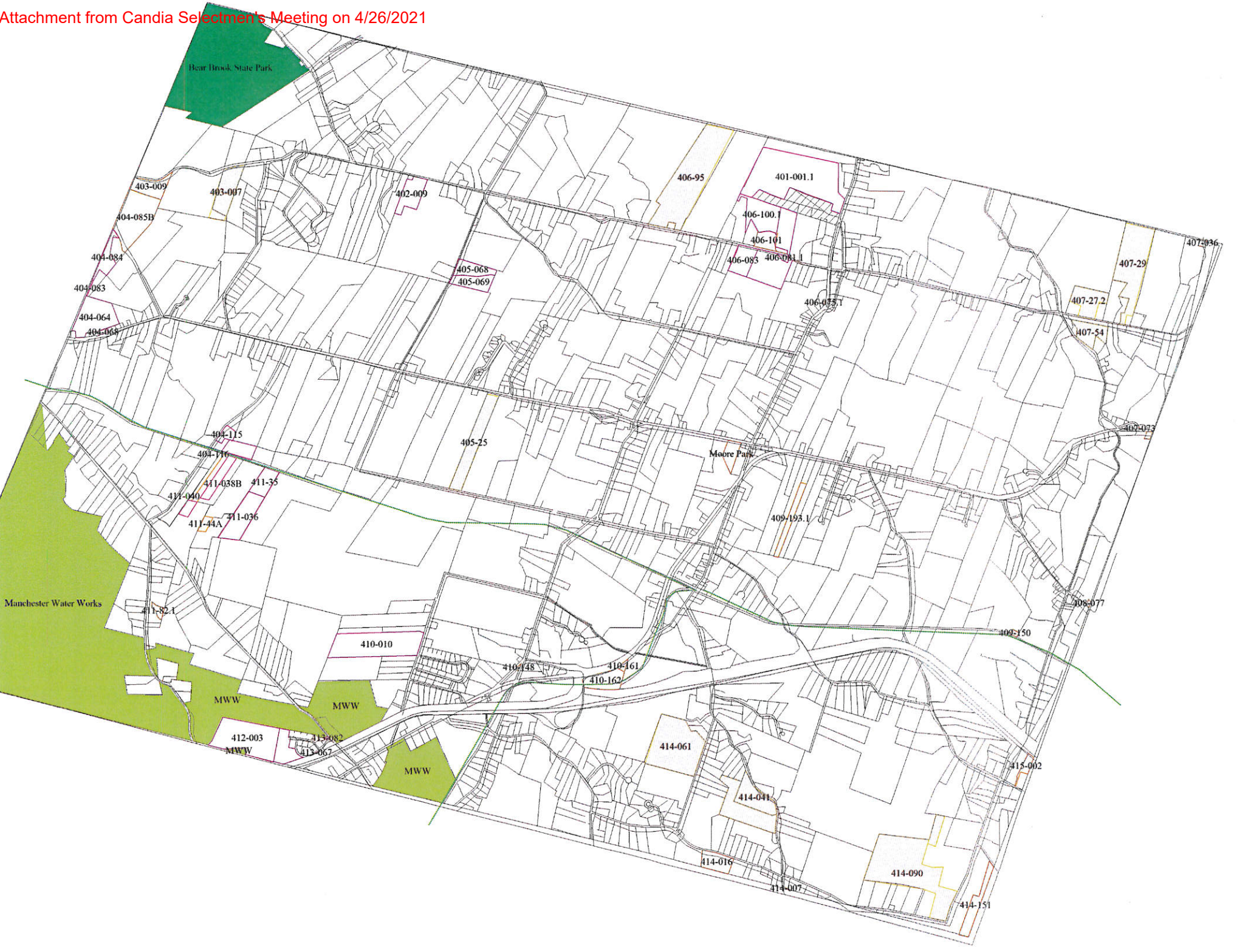
Hi Sue,

Attached is the letter from the CCC regarding the town land on Donovan Road and the Blevens interest in it. I'm also attaching a map of that area.

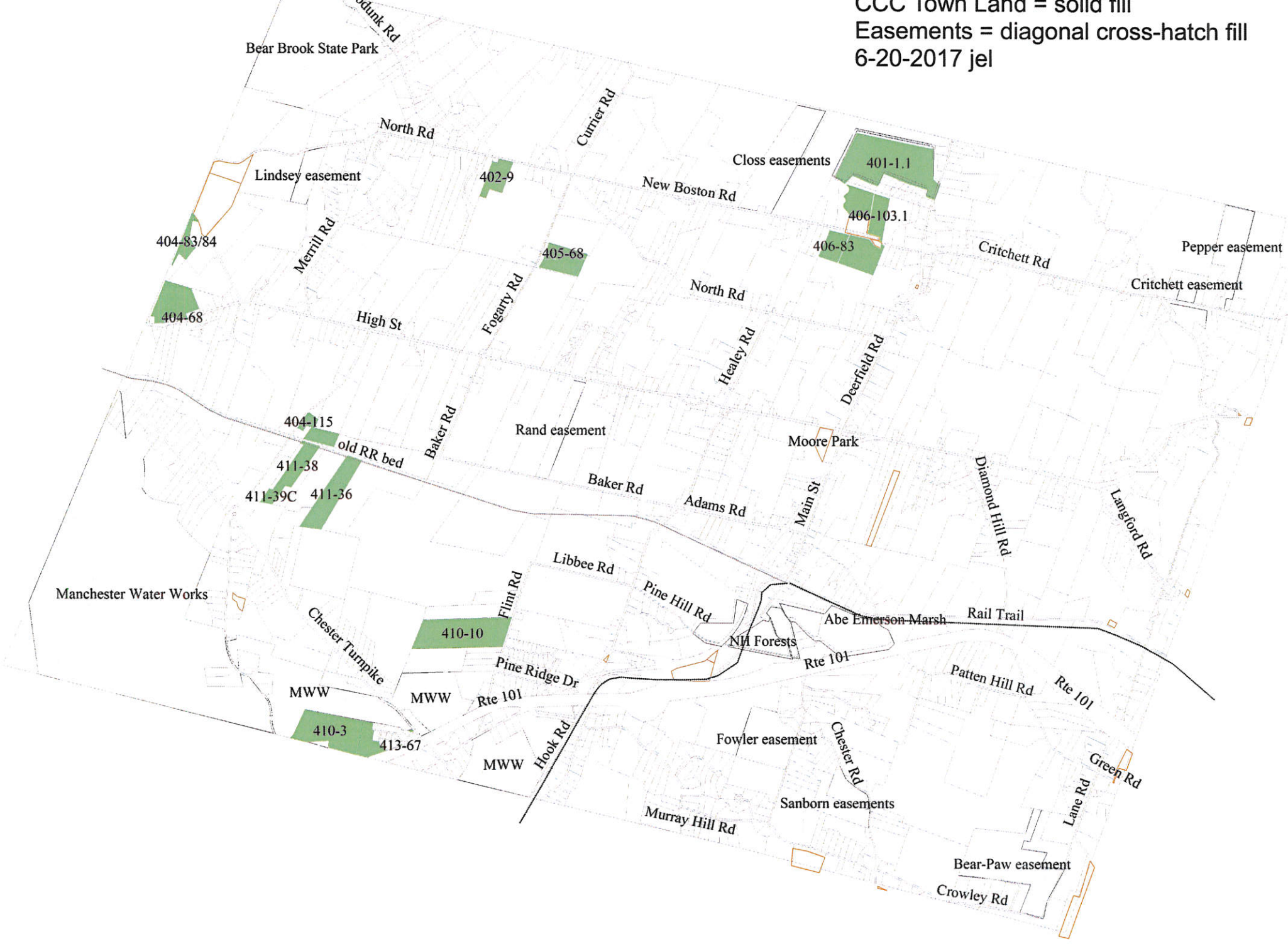
Thank you!

Judi

CCC Chair



CCC Town Land = solid fill
Easements = diagonal cross-hatch fill
6-20-2017 jel





Foundation Welding & Waterproofing

800 Turnpike St. Suite 300

North Andover, MA 01845

P: 877-727-2259 / F: 603-489-1262

DATE: 4/5/21

SUBMITTED TO:

SITE ADDRESS (if different):

Town of Candia
74 High Street
Candia, NH, 03034
1 (603) 483-8101
Linda Chandonett

Email: LCHANDONNET@TOWNOFCANDIA.ORG

SPECIFICATIONS:

CONCRETE RAMP REPAIRS:

Saw cut 1st area 6" on either side of control joints along 5' to create clean edge

Saw cut 2nd area 4" on either side of control joints along 2' to create clean edge

Remove all loose material and add pins as needed in preparation

Apply structural concrete repair mortar to repair concrete

Apply Concrete polymer blend with fabric and hand trowel smooth over repair

\$2,250.00

WE PROPOSE hereby to finish material and labor – complete in accordance with above specifications, and pricing:

\$2,250.00

PAYMENT to be made as follows: C.O.D.

All material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from above specifications involving extra costs will be executed only upon written orders and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents, or delays beyond our control. Owner to carry fire, tornado, and other necessary insurance. Our workers are fully covered by Workman's Compensation Insurance.

Authorized

Signature: _____
Douglas Chirichiello

Note: We may alter this proposal if not accepted within thirty days.

ACCEPTANCE OF PROPOSAL:

The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above.

Date of acceptance: _____

Signature: _____

ESTIMATE



Linda Chandonnet
74 High Street
Candia, NH 03034

Custom Concrete NH

20 Shady Lane
Tilton, NH 03276

Email: customconcretenh@gmail.com

Estimate # 002103
Date 04/14/2021

Description	Quantity	Rate	Total
Patch Ramp	1.0	\$0.00	\$0.00
Option 1 - Surface Patch - \$1,000 - Remove existing chipping patch and apply new patch			
Option 2 - Replace Shifting Area - \$1,500 - Cut approximately 1 foot of ramp out - Drill and insert rebar to hold ramp together - Repour the 1 foot section that was removed			
Skate Park	1.0	\$0.00	\$0.00
\$1,000 - grind and patch ramp entries			

Subtotal	\$0.00
Total	\$0.00

Weekly Payroll and Accounts Payable Manifest Totals				
<u>Check Date</u>	<u>Payroll Manifest</u>	<u>Total Amount</u>		<u>Payroll Subtotal</u>
04/22/21	1153-01	17,593.78		17,593.78
04/29/21	1154-02	16,833.90		34,427.68
<u>Check Date</u>	<u>Accts Pay Manifest</u>	<u>Total Amount</u>		<u>Accts Pay Subtotal</u>
04/22/21	202116	43,876.38		43,876.38
04/29/21	202117	23,036.55		66,912.93
Grand Total Payroll and Accts Pay				101,340.61