



# Town of Francestown

## Office of the Selectmen

27 Main Street, P.O. Box 5  
Francestown, New Hampshire 03043  
(603) 547-3469 Fax (603) 547-2622  
[www.francestownnh.org](http://www.francestownnh.org)

---

April 15, 2024

New England Forestry Foundation  
Donna Sibley  
PO Box 1346  
Littleton, MA 01460

Ms. Sibley,

The Francestown Board of Selectmen timely received your application for a charitable real estate tax exemption upon Map 3 Lots 1 & 5, and Map 6 Lot 55.

RSA 72:23, V states, "The buildings, lands and personal property of charitable organizations and societies organized, incorporated, or legally doing business in this state, owned, used and occupied by them directly for the purposes for which they are established, provided that none of the income or profits thereof is used for any other purpose than the purpose for which they are established" shall, unless otherwise provided by statute, be exempt from taxation.

The case of Nature Conservancy v. Town of Nelson, 107 N.H. 316 (1966) states, "A charitable organization is qualified for a tax exemption under the provisions of this section only when it is under obligation to provide to the general public, or some indefinite segment of it, certain benefits of the kind usually provided by charitable organizations and must occupy and use its property for that purpose."

While the purpose of the Foundation, as stated in the Mission Statement, includes educating landowners and the general public about the benefits of forest stewardship, multi-generational forestland planning, permanently protecting forests through gifts and purchases of land and conservation easements and actively managing Foundation lands as demonstration and educational forests, these benefits are not the kind usually provided to the general public by charitable organizations. Additionally, the Foundation does not occupy the land for which they seek exemption, as required. For these reasons, this application is DENIED. You have the right to appeal this decision in accordance with RSA ch. 72.

Should you have further questions, please do not hesitate to contact me.

Sincerely,

Scot D Heath, Chair  
For the Select Board