

Shaker Village Inc.
288 Shaker Road
Canterbury, NH 03224

Map & Lot	Property Description	Assessor finding	CSV Response	Counsel Response	Assessor/ Board Comments
228-001 228-008 228-013 242-005 242-007	301 acres 140 acres 202 acres 12.3 acres .26 acres	1982 MCRD bk 1421 pg 774 Current Use enrollment may have included all these parcels. Recognizing they are taxable		"The open fields would not be exempt under the "Nature Conservancy" case"	CSV should complete new Current Use (CU) applications and tax the open land under CU
	#10 Barn #18 North Shop #31 Garden Barn	These buildings are used for private functions, wedding etc.	#31- Primary Use is year-round muster point & break area for gardeners. Used as shelter area, wedding ceremony, birthday party. #18- All uses of this building directly contribute to CSV's exempt purpose. Exhibits, music series, fundraisers, artifact storage. #10- since 2023 CSV terminated events due to deteriorating condition of the building. CSV will make space available to other exempt organizations	Suggested more info on the extent of use. How many days the barns were used? CSV statements contradict that the building is deteriorating and no longer marketed but they will make it available to exempt organizations. Counsel also suggests that the "function facility would qualify as the funds generate are used to support the organizations exempt purpose.	CSV will be required to list each buildings Primary Use and its extent and duration annually on the requires A9 form.

	#15 Andy's Apartment	Located in the basement of The Trustees Office. I was told Andy is not an employee of CSV and the produce he grows on CSV lands is sold under the business name: Turning Mill Farm Andy Messenger 288 Shaker Road	CSV offers the Apartment at well below market rent. CSV's conservation & preservation easement requires it maintain a garden. Andy prefers an independent contractor status and maintains the garden in exchange for reduced rent & the proceeds from the sale of garden yield.	Suggest the court would recognize the apartment for the gardener fulfills the exempt purpose of the organization.	CSV will be required to list each buildings Primary Use and its extent and duration annually on the required A9 form.
	#23 Creamery Building	The 1 st floor was a private leased area operating a Café.	Creamery Café existed from July 2023-October 2023. As of October 2023, the Creamery has been unused and will remain that way.	Cites, it is not occupied and used in a way that supports an exemption.	The 1 st floor of the Creamery building is not presently owned, used and occupied for the purpose for which they are established.
	#6 East House	Used as the Directors Residence. This was added as non exempt as the Director was listed as an Officer on the Audited financial documents required with the A-12.	CSV states, the Director is not an Officer and residency was a requirement. However, the house is now vacated and will not be occupied in the foreseeable future.	Concurs that the Director is not an Officer as the statute calls out.	CSV will be required to list each buildings Primary Use and its extent and duration annually on the required A9 form.

