

Town of Gilford  
47 Cherry Valley Road  
Gilford, NH 03249-6827



Appraisal Office  
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**Recreation Center of New Hampshire**

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October 19, 2006

Barbara Aichinger  
36 Old English Rd  
Bedford, NH 03110

RE: Gilford Parcel 221-007

Dear Ms. Aichinger,

Your set of emails regarding the above referenced lot were sent forward to me for input. While I have no authority in these regards, I do understand some of the history of how this merger could have occurred which I will convey here for all interested parties.

When I arrived in the town in 1992 it was the policy of the mapping company to 'automatically' merge an adjacent vacant 'unbuildable' lot provided the ownership was identical to both 'parcels'. The mapping company needed no prodding from taxpayers or the municipality, rather, merged these parcels on their own volition.

When I questioned them on this policy they (Cartographics, Inc.) referenced the 'Nighswander ruling', also known as the Nighswander Edict. Apparently judge Nighswander ruled that this policy was consistent with State Planning laws and rules (I have not seen the ruling myself). The net effect was that any 'grandfathering' provisions the lot may have garnered over time were lost, along with 'lot of record' status, merged into one lot of record.

Over time however, we began to receive transfers of 'portions' of lots (portion of a merged parcel). So, while the 'edict' was in force, this did not prevent taxpayers from selling the portion of the lot that was merged. In these instances, the 'lot of record' status was revived, subject to normal setback requirements should the lot be developed.

Given these emerging situations, from an assessing perspective, I would highly recommend that these '(un)voluntary' mergers, when discovered, be separately assessed subject to evidence that would indicate otherwise. Again, however, I have no authority to proceed without direction from Planning and the Selectmen.

I hope this helps you in your efforts.

Sincerely,

  
Wil Corcoran  
Town Appraiser

Cc: Board of Selectmen  
Planning  
Enforcement