

SELECT BOARD MEETING

Monday, May 19, 2025

5:30 pm

Nowak Room, Town Offices

10 Front Street, Exeter, NH 03833

REGULAR BUSINESS MEETING BEGINS AT 7:00 PM

Meetings can be watched on Ch 22 or Ch 6 or YouTube. Attendees can join in person or virtually via Zoom.

To access the meeting, click this link: <https://us02web.zoom.us/j/87675651767>

To access the meeting via telephone, call: +1 646 558 8656 and enter the Webinar ID: 876 7565 1767

Please join the meeting with your full name if you want to speak.

Use the "Raise Hand" button to alert the chair you wish to speak. On the phone, press *9.

More instructions to access the meeting here: <https://www.exeternh.gov/townmanager/virtual-town-meetings>

Contact us at extvg@exeternh.gov or 603-418-6425 with any technical issues.

AGENDA

1. Call Meeting to Order
2. Non-Public Session: RSA 91-A:3, II(l)
3. Board Interviews:
 - a. Historic District Commission (2028 Voting) – Amanda Kelly 6:50 pm CONFIRMED
4. Proclamation: ALS Awareness Month
5. Public Comment
6. Approval of Minutes
 - a. Regular Meeting: May 12, 2025
7. Appointments/Resignations
8. Discussion/Action Items
 - a. Public Hearing – RSA 31:95-b, III(a) – Foam Recycling Coalition Grant
9. Tax Abatements, Veterans Credits & Exemptions
 - a. Application for Charitable Exemption - Hero Pups, Inc – Corey Stevens
 - b. Tax Collector's Warrant
10. Permits & Approvals
11. Town Manager's Report
12. Select Board Committee Reports
13. Correspondence
14. Review Board Calendar
15. Non-Public Session: RSA 91-A:3, II(c)
16. Adjournment

Niko Papakonstantis, Chair

Select Board

Posted 5/16/25 Town Office, Town Website

Persons may request an accommodation for a disabling condition in order to attend this meeting. It is asked that such requests be made with 72 hours notice.

AGENDA SUBJECT TO CHANGE

Non-Public Session: RSA 91-A:3, II (I)

Board Interviews



Town of Exeter
Town Manager's Office
10 Front Street, Exeter, NH 03833

May 19, 2025 6:50pm
CONFIRMED

Statement of Interest Boards and Committee Membership

Committee Selection: Historic District Committee

New ☒

Re-Appointment ☐

Regular ☒

Alternate ☐

Name: Amanda Kelly

Email: amanda.j.kelly@gmail.com

Address: 24 Prospect St

Phone: 603-957-0936

Registered Voter: Yes ☒

No ☐

Statement of Interest/experience/background/qualification, etc. (resume can be attached).

I am a retired landscape designer and strong community advocate looking to help our town retain its charm while being sensitive to accessibility needs. I previously served on the Facilities Committee & helped pass the Facilities Assessment.

If this is re-appointment to a position, please list all training sessions you have attended relative to your appointed position.

I understand that: 1. this application will be presented to the Exeter Select Board only for the position specified above and not for subsequent vacancies on the same board; 2. The Town Manager and Select Board may nominate someone who has not filed a similar application; 3. this application will be available for public inspection.

After submitting this application for appointment to the Town Manager:

- The application will be reviewed and you will be scheduled for an interview with the Select Board
- Following the interview the Board will vote on your potential appointment at the next regular meeting
- If appointed, you will receive a letter from the Town Manager and will be required to complete paperwork with the Town Clerk prior to the start of your service on the committee or board.

I certify that I am 18 years of age or older:

Signature: A Kelly

Date: 5/6/25

To be completed by Select Board upon appointment:

Date Appointed: _____

Term Ending: _____

Full: _____

Alternate: _____

Proclamation

***Town of Exeter, New Hampshire
A Proclamation***

**Amyotrophic Lateral Sclerosis (ALS)
Awareness Month
May, 2025**

- Whereas,* Amyotrophic Lateral Sclerosis (ALS), also known as Lou Gehrig's Disease, is a progressive fatal neurodegenerative disease in which a person's brain loses connection with their muscles, slowly reducing a person's ability to walk, talk, eat and eventually breathe; and
- Whereas,* thousands of new ALS cases are reported every year, and estimates show that every 90 minutes someone is diagnosed with and someone passes away from ALS; and
- Whereas,* on average, patients diagnosed with ALS survive only two to five years from the time of diagnosis; and
- Whereas,* the exact causes of ALS are unknown and there is no known cure for ALS; and
- Whereas,* people who have served in the military are more likely to develop ALS and die from the disease than those with no history of military service; and
- Whereas,* securing access to new therapies, durable medical equipment, and communication technologies is of vital importance to people living with ALS; and
- Whereas,* clinical trials play a pivotal role in evaluating new treatments, enhancing quality of life, and fostering assistive technologies for those living with ALS; and
- Whereas,* the ALS Association is the largest philanthropic funder of ALS research globally and has committed more than \$154 million to support more than 550 projects across the United States and 18 other countries; and
- Whereas,* ALS Awareness Month provides an opportunity to increase public awareness of the dire circumstances of people living with ALS, acknowledge the impact this disease has on individuals and their families, and support research to eradicate this disease.
- Now, therefore,* I, Niko Papakonstantis, Exeter Select Board Chair, do hereby proclaim the month of May 2025 as ALS Awareness Month within the Town of Exeter, NH. All people are hereby called upon to support ALS research, advocate for increased funding and stand in solidarity with those affected by this relentless disease.

In witness whereof, I have hereunto set my hand and affixed the Seal of the Town of Exeter this 19th day of May of the year of our Lord Two Thousand and Twenty-Five

Niko Papakonstantis,
Select Board Chair, Exeter, NH



Approval of Minutes

**Select Board Meeting
Monday May 12, 2025
6:50 PM
Nowak Room, Town Offices
Draft Minutes**

1. Call Meeting to Order

Members present: Chair Niko Papakonstantis, Clerk Nancy Belanger, Julie Gilman, Dan Chartrand

Absent: Vice-Chair Molly Cowan

Town Manager Russ Dean and Assistant Town Manager Melissa Roy were also present at this meeting.

The meeting was called to order by Mr. Papakonstantis at 6:50 PM. The Board went downstairs to the Wheelwright Room for interviews.

2. Board Interviews

- a. Nick Drinker for the River Advisory Committee**

The Board reconvened in the Nowak Room at 7 PM.

3. Public Comment

- a. There was no public comment at this time.**

4. Proclamations/Recognitions

Ms. Belanger read the proclamation for National Public Works Week:

WHEREAS, public works professionals focus on infrastructure, facilities, and services that are of vital importance to sustainable and resilient communities and to the public health, high quality of life, and well-being of the people of the Town of Exeter; and, WHEREAS, these infrastructure, facilities, and services could not be provided without the dedicated efforts of public works professionals, who are engineers, managers, and employees at all levels of government and the private sector, who are responsible for rebuilding, improving, and protecting our nation's transportation, water supply, water treatment and solid waste systems, public buildings, and other structures and facilities essential for our citizens; and, WHEREAS, it is in the public interest for the citizens, civic leaders, and children in Exeter to gain knowledge of and maintain an ongoing interest and understanding of the importance of public works and public works programs in their respective communities; and, WHEREAS, the year 2025 marks the 65th annual National Public Works Week sponsored by the American Public Works Association/Canadian Public Works Association, NOW, THEREFORE, our Select Board Chair of the Town of Exeter does hereby proclaim and affirm May 18-24, 2025, as National Public Works Week within the town of

Exeter, New Hampshire. All people are hereby called upon to promote gratitude, respect, and support for our dedicated public works professionals, recognizing the substantial contributions they make to protecting our health, safety, and advancing quality of life for all.

5. Approval of Minutes

a. Goal Setting Meeting: April 21, 2025

Corrections: Ms. Belanger said in section 3, she had volunteered to follow up with the Arts Commission regarding the 250th Celebration and speak with Mr. Cronin about painting crosswalks.

MOTION: Ms. Belanger moved to approve the minutes of April 21, 2025 as amended. Ms. Gilman seconded. The motion passed 4-0.

b. Regular Meeting: April 28, 2025

Corrections: Mr. Papakonstantis said in lines 111 and 114, David Loch's address is 46 Drinkwater Road.

MOTION: Ms. Belanger moved to approve the minutes of April 28, 2025 as amended. Ms. Gilman seconded. The motion passed 4-0.

6. Appointments

MOTION: Ms. Belanger moved to appoint Nick Drinker to the River Advisory Committee as a regular voting member, term to expire April 2026. Ms. Gilman seconded. The motion passed 4-0.

7. Discussion/Action Items

a. 2nd Reading - Ordinance 101.2 - No Parking - Presentation by David Loch

DPW Director Steven Cronin was present for this discussion.

Mr. Papakonstantis read the amendment to Chapter 1, Parking Regulations. This would add the following to 101.2, Parking Prohibited on Specific Streets: Drinkwater Road, both sides of the street from High Street to the Town Line; Pickpocket Road, north side of the street for a distance of 450 feet west of Kingston Road; and Swasey Parkway, west side of the street from Newfields Road to the turnaround. "No parking" is already in play for Swasey Parkway and Pickpocket Road, but Drinkwater Road has not been done.

He opened the discussion to the public. He said after the first reading, we tasked Public Safety and the Police Department to take up some suggestions, which we will discuss. Then Mr. Loch would like to give a presentation.

Mr. Cronin said given the feedback at the last meeting, we re-evaluated the area, and it might make the most sense to limit "no parking" to the section of the road adjacent to the PEA property. This is where we have the biggest issue with parking on the road and creating a safety hazard. Some vehicles parking there use driveways to turn around and cause property damage. We looked at the possibility of limiting the "no parking" area on the other side of the street but felt it would create an enforcement issue. We're proposing a limit on parking on both sides for 4,000 feet.

Mr. Chartrand asked if we spoke to the Academy. Mr. Dean said he

reached out to Mr. Leighton and the Academy is ok with the town's consideration of "no parking" along the street. From 25 Drinkwater up to High Street, the shoulder is narrower, and Police regulations already don't allow parking in the travel lane. Mr. Chartrand asked if we can reach out to the residents who were at the last meeting, and Mr. Dean said yes. Mr. Chartrand asked if we've contacted all of the neighbors in this area. Mr. Dean said Public Works put door knockers on every door. Mr. Cronin said we have not heard from anyone directly. Mr. Papakonstantis said we have some communications in the packet. It's not positive for putting up "no parking" signs. Mr. Dean said there's been one email that suggested not doing it. We could do one more round of door knockers. Mr. Papakonstantis suggested putting the third reading on the agenda for June 2 instead of next week.

David Loch of 46 Drinkwater Road said about 20 years ago, people started parking on this road from dawn till dusk every day of the year. People stand in the travel lane with their doors open. Cars park dangerously in the travel lane. Cars block mailboxes and turn in residents' driveways. The danger to the public is the reason this activity needs to be prevented. He didn't propose having "no parking" along the entire road, but he understands the rationale behind it. Parking needs to be restricted on both sides to be effective. There need to be exemptions for official activities which use orange work signs, flagging, or Police details. There are other, safer places where people can go.

Mr. Loch showed the Board pictures and videos of people parking in the area unsafely. He said he thinks social media has increased the activity of parking there and hiking the trails, but there are other places people can go.

Mr. Chartrand asked if we go ahead and do this, will Mr. Loch be happy. Mr. Loch said yes. That will make it safer for people to travel the road and for people who live along the road.

Mr. Dean said one thing we saw were joggers and cyclists in the road. There are other modes of transportation. Mr. Chartrand asked if we're not talking about banning that, just banning parking. Mr. Dean said yes, just parking.

Mr. Cronin said we hope to pave Drinkwater Road this construction season. We will review the width of the road, but it can't support bike paths, it doesn't have the shoulder width available. That would be a substantial alteration and may involve property taken. That's not in the forecast right now. Ms. Belanger said once the road gets fixed, the speeding might get worse.

Keith Whitehouse of 61 Westside Drive said Smith-Page access is right on Drinkwater Road. The PEA woods can be accessed from the other side, but to access Smith-Page, an Exeter conservation area, you need to park there. If you need to do maintenance there, you would have to walk a mile with a chainsaw. What is the parking plan for this area? Mr. Chartrand asked for more details, and Mr. Whitehouse said the area is on the opposite side of Drinkwater Road, beyond the PEA area. Public lands need to be open to the public. This is not PEA land, it's Town of Exeter land. On Park Street, there's a bump out to get some parking there. Something similar needs to be in place for this area. Ms. Belanger asked if Mr. Whitehouse is one of the people who maintains the trails. Mr. Whitehouse said yes, he has in the past. Mr. Papakonstantis asked if he's parking on Drinkwater Road, and Mr. Whitehouse said yes. Mr. Dean said that's a conversation with the Conservation Commission to create parking. Mr. Whitehouse said the abutter's property line and the pond are right there. There couldn't be a parking area. Ms. Gilman said the Conservation Commission has

had the same issue at some other trails, but they haven't taken a look at finding a solution. This needs to be considered for all of our trails. Mr. Dean said he can speak with Kristen Murphy.

Catherine Ganley of 25 Drinkwater Road said we're used to students from the Academy on bikes or jogging coming out of the trail and through their property. There are lots of bikers, walkers, and runners in that area. If the signs go up that say no parking, both of the entryways are so inviting, so how is it clarified that there's no access? Mr. Chartrand said we'll have to figure that out. He added that he appreciates that they allow people to pass through their property.

Ms. Gilman asked if Drinkwater has sharrows on the pavement. Mr. Cronin said he thinks it does not. He said we try to support multi-modal transportation around town even if the road can't support it. We need to find a balance. Ms. Belanger suggested looking at sharrows following the paving.

Mr. Chartrand said this is a major crossing for amphibians. There's a good solution for that in Newmarket with markings on the road. Mr. Cronin said he has talked to Kristen Murphy about seasonal signage.

Mr. Loch said regarding Smith-Page, there's no parking lot. He talked to Kristen Murphy about the issue with parking there and suggested creating a parking lot behind the pond. It's important to get people off the side of the road. Mr. Papakonstantis closed the second public reading.

8. Regular Business

a. Permits & Approvals

DPW Director Steve Cronin and Water Sewer Superintendent Steve Dalton were present to request \$17,000 from the Civil Reserve Fund for a sludge pump for the Wastewater Treatment Facility. Mr. Dalton said we had to remove the pump and send it back to the factory. We received a quote for \$9,000 to rebuild it or \$16,000 to replace it with a new pump with a warranty. We looked at alternative methods to replace the pump and found an alternative, the "Penn Valley Pump," that is a different technology with less maintenance. Unfortunately this type has an 8-week lead time, and we need it now. The organisms in the waste start multiplying in the warm weather. We need to process it soon into biosolids, so we decided to stick with the type that's there. This pump is 6 years old.

Mr. Cronin said we feel the second pump isn't far behind. The long-term solution is to go with the Penn Valley Pump. In budget development for 2026, we'll look at a capital outlay request for a Penn Valley Pump.

Mr. Papakonstantis asked about the warranty on the current type of pump, and Mr. Dalton said it is one year.

MOTION: Ms. Belanger moved to release \$17,000 from the Sewer Reserve Fund to replace one of the two Boerger biosolid sludge pumps. Ms. Gilman seconded. The motion passed 4-0.

b. Tax Abatements, Veterans Credits and Exemptions

MOTION: Ms. Belanger moved to approve a Timber Tax for 103/5 in the amount of \$107.33 for tax year 2025. Ms. Gilman seconded. The motion passed 4-0.

MOTION: Ms. Belanger moved to approve an abatement for 104/79/413 in the amount of \$217.04 for tax year 2024. Ms. Gilman seconded. The motion passed 4-0.

MOTION: Ms. Belanger moved to approve an abatement for 81/38 in the amount of \$53.37 for tax year 2024. Ms. Gilman seconded. The motion passed 4-0.

MOTION: Ms. Belanger moved to approve an abatement for 69/3/302 in the amount of \$238.39 for tax year 2024. Ms. Gilman seconded. The motion passed 4-0.

MOTION: Ms. Belanger moved to approve an abatement for 96/1 in the amount of \$569.28 for tax year 2024. Ms. Gilman seconded. The motion passed 4-0.

MOTION: Ms. Belanger moved to approve an abatement for 74/11 in the amount of \$727.61 for tax year 2024. Ms. Gilman seconded. The motion passed 4-0.

MOTION: Ms. Belanger moved to approve an abatement for 85/50 in the amount of \$750.74 for tax year 2024. Ms. Gilman seconded. The motion passed 4-0.

MOTION: Ms. Belanger moved to approve an abatement for 95/64/363 in the amount of \$330.89 for tax year 2024. Ms. Gilman seconded. The motion passed 4-0.

MOTION: Ms. Belanger moved to approve an abatement for 65/80 in the amount of \$370.03 for tax year 2024. Ms. Gilman seconded. The motion passed 4-0.

MOTION: Ms. Belanger moved to approve a Jeopardy Tax for 87/14/5B in the amount of \$1,173.00 for tax year 2025. Ms. Gilman seconded. The motion passed 4-0.

c. Town Manager's Report

- i. The Memorial Day parade is May 26.
- ii. The Eagle Scout Retired Flag drop box was installed outside.
- iii. Dave Sharples will give an update on June 2 on the Police Station and Fire Substation project. There's been substantial progress.

- iv. The groundwater easement is going through a review appraisal. It's already had a PEA appraisal. He will come to the Board with recommendations.
- v. The HR Director's office is complete and we're taking applications.
- vi. We're re-advertising the Senior Coordinator position.
- vii. Paul McGoon, the new carpenter, Rebecca Riley, a part-time Custodian, and Chadwick Dean, a new Parks Laborer, started this week.
- viii. We're waiting for Pickpocket Dam grant applications. There are two with NOAA and one at National Fish and Game.
- ix. The Westside Drive project bid opening is June 16. Director Cronin has been working with one neighbor on an easement.
- x. He has a conference this week. Both he and Ms. Roy are at a Primex conference Wednesday and Thursday. Corey Stevens will be here.
- xi. Ms. Belanger said she'd already seen some Flag Box activity.

d. Select Board Committee Reports

- i. Ms. Gilman attended two meetings of the 250th Celebration commission. We came up with a calendar with something every month. We'd like a big activity on the 4th of July in addition to the Independence Festival. One thing we'd like to do is show the 1776 movie. We discussed putting out bookmark-size handouts at events this year. We had an idea for the Beer & Chili fest to make Johnnycakes/cornbread to go with the chili. We're working with SST to come up with the logo for the 250th.
- ii. Ms. Belanger said she attended a webinar on conservation and housing. There are a lot of webinars available to our volunteers. She and Mr. Chartrand attended the ADA Forum, which was not televised. There were a lot of good points. Some ideas and concerns from the public and survey included Pairpoint Park accessibility; Town Hall audio; school facilities; the Stewart Park step; the plowing of streets blocking sidewalks and crossing buttons; the crossing at Water/Franklin; the navigation of sidewalks in winter; wheelchair van parking; the safety of the handicapped spaces near the Town Offices; the front doors at the Town Offices; more crosswalks and more audible crosswalks; installing a pedestrian signal at Main Street and LSS; closed captioning for public meetings, which we have on YouTube but not Channel 22; allowing disabled kids to attend recreation camp should allow disabled kids to attend; wheelchair charging downtown; and the need for the public to be aware of our studies, which was suggested by Dan Chartrand. She said some of us don't have limitations and we don't consider what we take for granted; sometimes we just need a little reminder. There was a discussion about budget limitations but once we get the list solidified we can check things off as money becomes available.

Mr. Papakonstantis said we have \$80,000 in the ADA fund and that appropriation needs to continue. We need to involve the DPW with that team on crosswalks and safety.

Ms. Belanger said the Planning Board was cancelled because there were no applications. At Housing Advisory, they discussed that this is the last funding year for the Housing Championship grant, due May 31. Housing Advisory applied. She also attended a "Home for All" event in Portsmouth on Thursday.

- iii. Mr. Chartrand had no report.
- iv. Mr. Papakonstantis had no report. He walked the border of Exeter and Brentwood for perambulations.

e. Correspondence

- i. A notice from Rockingham County Board of Commissioners with Public hearing for budget, which was held May 9th. Ms. Gilman said regarding headlines about the Sheriff's Office signing on with ICE, there's some confusion on whether they've signed. Upcoming input dates are May 23 for Executive Committee, June 4 for the public hearing, and June 18 is the County Convention for State Reps for Rockingham County.
- ii. An email from Meredith Jordan expressing opposition to the Rockingham County collaboration with ICE. Mr. Papakonstantis said he spoke with Ms. Jordan. He suggested the Board write a letter to the Executive Council. Mr. Chartrand said in the letter, he would like to ask for more transparency on what is being funded. Mr. Dean said it should be done by the public hearing on May 23. Mr. Chartrand said he would like to add something to the effect that if there is funding being accepted, we're very skeptical about that and would like to register our disapproval. Mr. Dean said Chief Poulin responded to Judy Rowan about our involvement with ICE, and Chief Poulin said we have a policy on Fair and Impartial Policing. We enforce NH State Laws; we're not the entity to enforce Federal laws or policies and will not join the ICE task force. Mr. Papakonstantis said he, Chief Poulin, and Ms. Roy can put together a letter by the next meeting.
- iii. An email from Unitil regarding electric distribution rates.
- iv. A letter regarding parking on Drinkwater Road.
- v. The NHMA Legislative Bulletin.
- vi. An email from Meredith Jordan mentioned previously.
- vii. A letter of thanks from Big Brothers Big Sisters for a donation.
- viii. A DRA Administration notification of the acceptance of the 2024 total equalized valuations.

9. Other business

- a. Ms. Belanger said she did not attend the Alewife Festival but Kristen Murphy put a lot of work into it. It was indoors due to weather but had good attendance.

- b. Ms. Gilman said regarding SB 105, mandated budget caps on towns, there was an amendment to enable it so that our voters would have to vote on a budget cap. We were strongly opposed to it.

10. Review Board Calendar

- a. The next meetings are May 19, June 2, June 16, June 30, July 14, July 28, and August 11.

11. Non-Public Session

MOTION: Ms. Belanger moved to enter into non-public session under RSA 91-A3II(a) and c). Ms. Gilman seconded. In a roll call vote, the motion passed 4-0. The meeting entered non-public at 8:35 PM.

MOTION: Ms. Belanger moved to exit non-public. Ms. Gilman seconded. The motion passed 4-0 via roll call.

MOTION: Mr. Chartrand moved to seal the minutes until the matter is resolved. Ms. Belanger seconded. The motion passed 4-0.

12. Adjournment

MOTION: Ms. Belanger moved to adjourn. Ms. Gilman seconded. The motion passed 4-0 and the meeting adjourned at 9:07 pm.

Respectfully Submitted,
Joanna Bartell
Recording Secretary

Appointments/Resignations

Discussion/Action Items

Public Hearing – RSA 31:95-b, III(a)

Foam Recycling Coalition Grant



EXETER PUBLIC WORKS DEPARTMENT

13 NEWFIELDS ROAD • EXETER, NH • 03833-3792 • (603) 773-6157 • FAX 772-1355

www.exeternh.gov/publicworks • publicworks@exeternh.gov

TO: Select Board

FROM: Kristen Murphy, Conservation and Sustainability Planner
Stephen Cronin, Public Works Director

DATE: May 14, 2025

RE: Foam Recycling Coalition \$50,000 Grant Acceptance for Foam Densifier Equipment

In March 2025, voters approved warrant article 24 by a vote of 1675 in favor, 521 opposed, to purchase a polystyrene foam densifier unit contingent on securing \$50,000 in grant funds. The unit heats #6 polystyrene and densifies it into a marketable product called an ingot. These ingots can then be sold to companies who repurpose it into other polystyrene based products, like rigid foam board insulation. This unit will not only create a marketable product, but will also serve to divert existing bulky polystyrene foam from our waste stream.

On behalf of the Town we applied for a grant and are pleased to announce the Town of Exeter has been selected to receive a \$50,000 to support the purchase of the foam densifier unit.

In accordance with RSA 31-95-b, since this grant amount is over \$10,000, we have properly noticed a public hearing to discuss support of grant acceptance. Following the public hearing we have prepared a suggested motion should you be ready to vote:

To authorize the Town Manager, acting on the Select Board's behalf, to execute any and all related agreements for acceptance of grant funding in support of the foam densifier purchase.

Town of Exeter, NH
Notice of Public Hearing Pursuant to RSA 31:95-b,III(a)

Notice is hereby given that the Select Board of the Town of Exeter will hold a public hearing in the Nowak Room, 10 Front Street, Exeter beginning at 7:00 PM on the 19th day of May, 2025, for the purpose of complying with the provisions of RSA 31:95-b,III(a) for the following:

To accept granted monies to the Department of Public Works in the amount of \$50,000 from the Foam Recycling Coalition to be used to offset a portion of the purchase of a Styrofoam Densifier Unit to be located at the Cross Road Transfer Station, for the purpose of diverting polystyrene from the waste stream.

Dated: May 7, 2025

Exeter Select Board
Niko Papakonstantis, Chair

Tax Abatements, Veteran's Credits & Exemptions

Application for Charitable Exemption – Hero Pups, Inc.



TOWN OF EXETER, NEW HAMPSHIRE

10 FRONT STREET • EXETER, NH • 03833-3792 • (603) 778-0591 • FAX 772-4709

www.exeternh.gov

TO: SELECT BOARD & RUSSELL DEAN, TOWN MANAGER
FROM: COREY STEVENS, FINANCE DIRECTOR
SUBJECT: APPLICATION FOR CHARITABLE EXEMPTION – HERO PUPS, INC.
DATE: MAY 16, 2025

I am following up on the Select Board's April 28th meeting, and the charitable exemption application for Hero Pups, Inc. As a result of the applicant's presentation to the Board, and discussion, I was asked to provide additional information and clarification on questions that were raised during the meeting.

Town counsel was provided with a copy of the applicant's letter presented to the Board on the 28th. We asked counsel to further consider the question of charitable exemption for Hero Pups in light of any additional information provided in the letter. We also specifically discussed the applicant's assertion of the broad impact that they feel Hero Pups has on the general public. Upon reviewing the letter and considering our discussions, counsel's advice to deny the request for charitable exemption remains unchanged.

Counsel's reasoning in this matter is relatively straightforward. While Hero Pups may engage in ancillary charitable activities, according to its organizing documents the organization is only obligated to "provide pets to veterans, first responders and their families at reduced or no charge". Providing pets, by itself, does not fit the definition of a charitable purpose in counsel's opinion and experience. Further, providing pets to veterans and first responders is in fact servicing a small and definite segment of the public.

No one would deny that Hero Pups provides a wonderful service. However, if we focus on the purpose for which the organization was established, it does not rise to the level of a charitable purpose. Counsel advises that the department of revenue administration (DRA) has started cracking down on exemptions, and that an exemption in Hero Pups' case would be hard to defend in front of the Board of Tax and Land Appeals (BTLA).

If the Select Board still wanted to consider the exemption, it could elect a middle-ground solution in this case. Counsel suggested an easy fix would be for Hero Pups to change the purpose of the organization to match what they actually do on the property they own. At that point Hero Pups would likely be entitled to the exemption. Further, if the applicant made the change and amended its organizing documents with the State before July 1st of this year, the Select Board might then grant Hero Pups an exemption for 2025. July 1st is the due date for the first installment property tax bills in Exeter.

Corey

CUMMINGS LAMONT & MCNAMEE, PLLC
ONE NEW HAMPSHIRE AVENUE, SUITE 100
PORTSMOUTH, NH 03801

MAY 7, 2025

HERO PUPS, INC.
20 PORTSMOUTH AVE. BOX 127
STRATHAM, NH 03885

HERO PUPS, INC.:

ENCLOSED IS THE ORGANIZATION'S 2024 EXEMPT ORGANIZATION
RETURN.

SPECIFIC FILING INSTRUCTIONS ARE AS FOLLOWS.

FORM 990 RETURN:

THIS RETURN HAS BEEN PREPARED FOR ELECTRONIC FILING. IF YOU
WISH TO HAVE IT TRANSMITTED ELECTRONICALLY TO THE IRS, PLEASE
SIGN, DATE, AND RETURN FORM 8879-TE TO OUR OFFICE. WE WILL
THEN SUBMIT THE ELECTRONIC RETURN TO THE IRS. DO NOT MAIL A
PAPER COPY OF THE RETURN TO THE IRS.

A COPY OF THE RETURN IS ENCLOSED FOR YOUR FILES. WE SUGGEST
THAT YOU RETAIN THIS COPY INDEFINITELY.

VERY TRULY YOURS,

MELANIE BUNKER, CPA

Caution: Forms printed from within Adobe Acrobat may not meet IRS or state taxing agency specifications. When using Acrobat, select the "Actual Size" in the Adobe "Print" dialog.

GOVERNMENT COPY

Form 8879-TE

IRS E-file Signature Authorization
for a Tax Exempt Entity

OMB No. 1545-0047

For calendar year 2024, or fiscal year beginning _____, 2024, and ending _____, 20____

2024

Department of the Treasury
Internal Revenue ServiceDo not send to the IRS. Keep for your records.
Go to www.irs.gov/Form8879TE for the latest information.

Name of filer

HERO PUPS, INC.

EIN or SSN

81-2599629

Name and title of officer or person subject to tax

LAURA BARKER
PRESIDENT**Part I** Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

1a Form 990 check here	<input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b 422,047.
2a Form 990-EZ check here	<input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b
3a Form 1120-POL check here	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b
4a Form 990-PF check here	<input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b
5a Form 8868 check here	<input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b
6a Form 990-T check here	<input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b
7a Form 4720 check here	<input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b
8a Form 5227 check here	<input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b
9a Form 5330 check here	<input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b
10a Form 8038-CP check here	<input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that ☒ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2024 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☒ I authorize CUMMINGS, LAMONT & MCNAMEE, PLLC
ERO firm name

to enter my PIN 03801

Enter five numbers, but
do not enter all zeros

as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax

Date

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

01066903801

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2024 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature

Date

ERO Must Retain This Form - See Instructions

Do Not Submit This Form to the IRS Unless Requested To Do So

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form 8879-TE (2024)

Form **990****Return of Organization Exempt From Income Tax**

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form990 for instructions and the latest information.**2024**Open to Public
Inspection**A** For the **2024** calendar year, or tax year beginning

and ending

B Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization

HERO PUPS, INC.

Doing business as

Number and street (or P.O. box if mail is not delivered to street address)

20 PORTSMOUTH AVE. BOX 127

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

STRATHAM, NH 03885

F Name and address of principal officer: LAURA BARKER

20 PORTSMOUTH AVE BOX 127, STRATHAM, NH 038

D Employer identification number

81-2599629

E Telephone number

603-397-7444

G Gross receipts \$

444,917.

H(a) Is this a group returnfor subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions

H(c) Group exemption number**I** Tax-exempt status: ☒ 501(c)(3) ☐ 501(c)() (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: HEROPUPS.COM**K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other**L** Year of formation: 2016 **M** State of legal domicile: NH**Part I Summary**

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: OUR MISSION IS TO ACQUIRE AND TRAIN DOGS THAT HAVE THE POTENTIAL TO SUCCESSFULLY UNDERGO AND
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.
	3	Number of voting members of the governing body (Part VI, line 1a) 3 6
	4	Number of independent voting members of the governing body (Part VI, line 1b) 4 6
	5	Total number of individuals employed in calendar year 2024 (Part V, line 2a) 5 2
	6	Total number of volunteers (estimate if necessary) 6 70
	7a	Total unrelated business revenue from Part VIII, column (C), line 12 7a 0.
7b	Net unrelated business taxable income from Form 990-T, Part I, line 11 7b 0.	
Revenue	8	Contributions and grants (Part VIII, line 1h) 457,662. 362,283.
	9	Program service revenue (Part VIII, line 2g) 0. 0.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d) 72. 16.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 0. 59,748.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 457,734. 422,047.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3) 0. 0.
	14	Benefits paid to or for members (Part IX, column (A), line 4) 0. 0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 0. 0.
	16a	Professional fundraising fees (Part IX, column (A), line 11e) 0. 0.
	16b	Total fundraising expenses (Part IX, column (D), line 25) 0.
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 196,736. 273,422.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 196,736. 273,422.
Net Assets or Fund Balances	19	Revenue less expenses. Subtract line 18 from line 12 260,998. 148,625.
	20	Total assets (Part X, line 16) 952,506. 1,101,132.
	21	Total liabilities (Part X, line 26) 50,000. 50,000.
	22	Net assets or fund balances. Subtract line 21 from line 20 902,506. 1,051,132.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer	Date
	LAURA BARKER, PRESIDENT	
Paid	Preparer's name	Preparer's signature
	MELANIE BUNKER, CPA	
Preparer Use Only	Firm's name	Firm's EIN
	CUMMINGS, LAMONT & MCNAMEE, PLLC	01-0372413
Preparer Use Only	Firm's address	Phone no. (603) 772-3460
	ONE NEW HAMPSHIRE AVENUE, SUITE 100 PORTSMOUTH, NH 03801	

May the IRS discuss this return with the preparer shown above? See instructions

☒ Yes ☐ No

LHA For Paperwork Reduction Act Notice, see the separate instructions.

432001 12-10-24

Form **990** (2024)

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

☒ X**1** Briefly describe the organization's mission:

OUR MISSION IS TO ACQUIRE AND TRAIN DOGS THAT HAVE THE POTENTIAL TO SUCCESSFULLY UNDERGO AND COMPLETE THE RIGOROUS TRAINING THAT ALLOWS THEM TO ASSIST OUR VETERANS AND FIRST RESPONDERS, THUS INCREASING THEIR INDEPENDENCE AND PEACE OF MIND. WHILE WE ARE BASED IN NH, WE

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 208,243. including grants of \$) (Revenue \$ 0.)

ACQUIRE AND TRAIN SUPPORT DOGS FOR VETERANS AND FIRST RESPONDERS. IN 2024, WE CONSTRUCTED A NEW HOUSING KENNEL. WE PLACED 19 SUPPORT DOGS AND AN ADDITIONAL 72 SHELTER PETS FOUND FOREVER HOMES. THIS SPACE ALLOWS US TO CONTINUE TO OFFER ANIMAL ASSISTED ACTIVITIES AND ANIMAL ASSISTED THERAPIES TO A LARGER POPULATION. OUR COMMUNITY MODEL OF TRAINING OFFERS EDUCATION TO THE PUBLIC AND ENCOURAGES ENGAGEMENT ON AN INDIVIDUALS WELLNESS JOURNEY.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4c** (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4d** Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 208,243.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I. See instructions</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II		X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III		X
28 Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV		X
b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV		X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV		X
29 Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?	X	

Note: All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

		Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 2		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		X
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b		
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7 Organizations that may receive deductible contributions under section 170(c).			
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X
d If "Yes," indicate the number of Forms 8282 filed during the year	7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9 Sponsoring organizations maintaining donor advised funds.			
a Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10 Section 501(c)(7) organizations. Enter:			
a Initiation fees and capital contributions included on Part VIII, line 12	10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11 Section 501(c)(12) organizations. Enter:			
a Gross income from members or shareholders	11a		
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b		
c Enter the amount of reserves on hand	13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b		
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15		X
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16		X
17 Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17		

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

**Section A. Governing Body and Management**

	1a	1b	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	6			
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b Enter the number of voting members included on line 1a, above, who are independent		6		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?			2	X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?			3	X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?			4	X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?			5	X
6 Did the organization have members or stockholders?			6	X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?			7a	X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?			7b	X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a The governing body?			8a	X
b Each committee with authority to act on behalf of the governing body?			8b	X
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O			9	X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?		X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
b Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	X	
13 Did the organization have a written whistleblower policy?	X	
14 Did the organization have a written document retention and destruction policy?		X
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official		X
b Other officers or key employees of the organization		X
If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed NH

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records
LAURA BARKER - 603-944-2114
62 BEECH HILL ROAD, EXETER, NH 03833

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former officers, key employees, and highest compensated employees** who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☒ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

[illegible]

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

[illegible]

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization

0

Compensation from the organization		Yes	No
3	Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>		X
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization		0

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	362,283.			
	g	Noncash contributions included in lines 1a-1f	1g \$				
	h	Total. Add lines 1a-1f		362,283.			
Program Service Revenue	2 a			Business Code			
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)				16.		16.
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
				(i) Real	(ii) Personal		
	6 a	Gross rents	6a				
	b	Less: rental expenses	6b				
	c	Rental income or (loss)	6c				
	d Net rental income or (loss)						
				(i) Securities	(ii) Other		
	7 a	Gross amount from sales of assets other than inventory	7a				
	b	Less: cost or other basis and sales expenses	7b				
	c	Gain or (loss)	7c				
	d Net gain or (loss)						
	8 a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18			8a	78,862.		
	b Less: direct expenses			8b	22,870.		
c Net income or (loss) from fundraising events				55,992.		55,992.	
9 a Gross income from gaming activities. See Part IV, line 19			9a				
b Less: direct expenses			9b				
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances			10a	3,756.			
b Less: cost of goods sold			10b	0.			
c Net income or (loss) from sales of inventory				3,756.	3,756.		
Miscellaneous Revenue	11 a			Business Code			
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d						
12 Total revenue. See instructions				422,047.	3,756.	0.	56,008.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

☒ X

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.				
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management				
b Legal	1,514.		1,514.	
c Accounting	1,190.		1,190.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	40,335.	40,335.		
12 Advertising and promotion	221.		221.	
13 Office expenses	7,114.		7,114.	
14 Information technology				
15 Royalties				
16 Occupancy	41,992.	41,992.		
17 Travel	15,777.	12,586.	3,191.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	29,544.	7,386.	22,158.	
23 Insurance	6,763.		6,763.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a VETERINARY EXPENSE	31,521.	31,521.		
b TRAINING BUILDING	27,184.	27,184.		
c CHP ADOPTIONS	15,585.	15,585.		
d GRANT EXPENSES	13,302.		13,302.	
e All other expenses SEE SCH O	41,380.	31,654.	9,726.	
25 Total functional expenses. Add lines 1 through 24e	273,422.	208,243.	65,179.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	165,130.	1	155,823.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	4,000.	8	4,000.
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 1,030,255.		
	b Less: accumulated depreciation	10b 88,946.	10c	941,309.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 33)	952,506.	16	1,101,132.	
Liabilities	17 Accounts payable and accrued expenses		17	
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	50,000.	25	50,000.
	26 Total liabilities. Add lines 17 through 25	50,000.	26	50,000.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	902,506.	27	1,051,132.
	28 Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	902,506.	32	1,051,132.
33 Total liabilities and net assets/fund balances	952,506.	33	1,101,132.	

Form 990 (2024)

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

☒

1	Total revenue (must equal Part VIII, column (A), line 12)	1	422,047.
2	Total expenses (must equal Part IX, column (A), line 25)	2	273,422.
3	Revenue less expenses. Subtract line 2 from line 1	3	148,625.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	902,506.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	1.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	1,051,132.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

☐

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

Form 990 (2024)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support
Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2024

**Open to Public
Inspection**

Name of the organization

HERO PUPS, INC.

Employer identification number

81-2599629

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 ☒ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations _____
- g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f))	14	%
15 Public support percentage from 2023 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2024. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 33 1/3% support test - 2023. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
17a 10% -facts-and-circumstances test - 2024. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 10% -facts-and-circumstances test - 2023. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>		

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	388,516.	367,853.	340,514.	457,662.	444,901.	1999446.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	388,516.	367,853.	340,514.	457,662.	444,901.	1999446.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0.
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						0.
c Add lines 7a and 7b						0.
8 Public support. (Subtract line 7c from line 6.)						1999446.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6	388,516.	367,853.	340,514.	457,662.	444,901.	1999446.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources		70.	164.	72.	16.	322.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b		70.	164.	72.	16.	322.
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)	388,516.	367,923.	340,678.	457,734.	444,917.	1999768.

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f))	15	99.98 %
16 Public support percentage from 2023 Schedule A, Part III, line 15	16	99.98 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2024 (line 10c, column (f), divided by line 13, column (f))	17	.02 %
18 Investment income percentage from 2023 Schedule A, Part III, line 17	18	.02 %

19a 33 1/3% support tests - 2024. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ☒

b 33 1/3% support tests - 2023. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ☐

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI .		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI .		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI .		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI .		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.		
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	11a	
b A family member of a person described on line 11a above?	11b	
c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.	11c	

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1	
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.	2	

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).	1	

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1	
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).	2	
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.	3	

Section E. Type III Functionally Integrated Supporting Organizations

- 1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).
- a ☐ The organization satisfied the Activities Test. Complete line 2 below.
- b ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.
- c ☐ The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).

2 Activities Test. Answer lines 2a and 2b below.

- a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.
- b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.
- 3 Parent of Supported Organizations. Answer lines 3a and 3b below.
- a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in Part VI.
- b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.

	Yes	No
2a		
2b		
3a		
3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). See instructions.
All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	
Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2024 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2024	(iii) Distributable Amount for 2024
1 Distributable amount for 2024 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2024 (reasonable cause required - explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2024			
a From 2019			
b From 2020			
c From 2021			
d From 2022			
e From 2023			
f Total of lines 3a through 3e			
g Applied to under distributions of prior years			
h Applied to 2024 distributable amount			
i Carryover from 2019 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2024 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2024 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2025. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2020			
b Excess from 2021			
c Excess from 2022			
d Excess from 2023			
e Excess from 2024			

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information.
(See instructions.)

**Schedule B
(Form 990)**

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

Name of the organization

HERO PUPS, INC.

Employer identification number

81-2599629

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☒ 501(c)(3) (enter number) organization

☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation

☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

- ☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- ☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year \$

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it must answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990) (Rev. 12-2024)

Name of organization	Employer identification number
HERO PUPS, INC.	81-2599629

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	THISTLE WORK MASSAGE THERAPY 40 LOWELL ROAD SALEM, NH 03073	\$ 5,100.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	NH CHARITABLE FOUNDATION 37 PLEASANT STREET CONCORD, NH 03110	\$ 15,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	JULIE MULLANE 62 SHERWOOD FOREST WAY FREEDOM, NH 03836	\$ 10,313.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	HATEM GRAPHICS 4 WILDER DRIVE PLAISTOW, NH 03865	\$ 13,823.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	PETCO LOVE 654 RICHLAND HILLS DRIVE SAN ANTONIO, TX 78245	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	BAUMAN FAMILY FOUNDATION 6720 SE HARBOR CIRCLE STRATHAM, FL 34996	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization	Employer identification number
HERO PUPS, INC.	81-2599629

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	ACTION KIDS BRENTWOOD COMMONS 112 CRAWLEY FALLS RD BRENTWOOD, NH 03833	\$ 5,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	ANGELL FOUNDATION 11150 W OLYMPIC BLVD STE 915 LOS ANGELES, CA 90064	\$ 7,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	AT&T, RYAN CLARK 67 MAYFLOWER DRIVE MANCHESTER, NH 03104	\$ 14,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10	BOLDUC 2022 INC C/O RED CURVE SOLUTIONS 138 CONANT STREET SUITE 401 BEVERLY, MA 01915	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
11	DOX ON WINNISQUAM 18 MAIN STREET UNIT 109 TOWNSEND, MA 01469	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
12	GRANITE SHORE POWER 431 RIVER RD BOW, NH 03304	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization	Employer identification number
HERO PUPS, INC.	81-2599629

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
13	LOWE'S HOMETOWNS POINTS OF LIGHT 101 MARIETTA STREET SUITE 300 ATLANTA, GA 30303	\$ 95,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
14	MERRILL CLARK 16 CRESTVIEW TERRACE STRATHAM, NH 03885	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
15	NAH FOUNDATION 548 WHITE PELICAN CIRCLE VERO BEACH, FL 32963	\$ 15,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
16	NEWMARKET SONS OF THE AMERICAN LEGION 151 MAIN STREET APT 67 NEWMARKET, NH 03857	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
17	NEWTON POLICE DEPARTMENT 8A MERRIMAC ROAD NEWTON, NH 03858	\$ 7,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
18	PATRIOT RIDERS OF AMERICA NH PO BOX 109 SEABROOK, NH 03874	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization	Employer identification number
HERO PUPS, INC.	81-2599629

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
19	PATTONY FOUNDATION CHOATE HALL AND STEWART LLP, 2 INTERNATIONAL PLACE BOSTON, MA 02110	\$ 7,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
20	RAYMOND AMERICAN LEGION RIDERS 32 HARRIMAN HILL DRIVE RAYMOND , NH 03077	\$ 16,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
21	SCU IMPACT FOUNDATION 3003 LAFAYETTE ROAD PORTSMOUTH, NH 03801	\$ 25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization	Employer identification number
HERO PUPS, INC.	81-2599629

Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	

Name of organization HERO PUPS, INC.	Employer identification number 81-2599629
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization

HERO PUPS, INC.

Employer identification number

81-2599629

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (for example, recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included on line 2a	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year

4 Number of states where property subject to conservation easement is located

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenue included on Form 990, Part VIII, line 1

(ii) Assets included in Form 990, Part X

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1

b Assets included in Form 990, Part X

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets(continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).

- a ☐ Public exhibition
 b ☐ Scholarly research
 c ☐ Preservation for future generations

- d ☐ Loan or exchange program
 e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐

Part V Endowment Funds Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment _____ %
 b Permanent endowment _____ %
 c Term endowment _____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) Unrelated organizations?

(ii) Related organizations?

	Yes	No
3a(i)		
3a(ii)		
3b		

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings		880,137.	30,370.	849,767.
c Leasehold improvements		18,843.	5,887.	12,956.
d Equipment		56,795.	46,482.	10,313.
e Other		74,480.	6,207.	68,273.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				941,309.

Schedule D (Form 990) (Rev. 12-2024)

Part VII Investments - Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B))		

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	

Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) DUE TO LB/HP	50,000.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII... ☐

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

This image shows a single sheet of white paper with horizontal blue or grey ruling lines, typical of notebook paper. The lines are evenly spaced and run across the width of the page. There is no handwriting or other markings on the paper.

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

HERO PUPS, INC.

Employer identification number

81-2599629

Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

- 1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a ☐ Mail solicitations
b ☐ Internet and email solicitations
c ☐ Phone solicitations
d ☐ In-person solicitations
e ☐ Solicitation of nongovernment grants
f ☐ Solicitation of government grants
g ☐ Special fundraising events

- 2 a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☐ No
- b** If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
Total						

- 3** List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		AMERICAN LEGION RIDES (event type)	MURPH CHALLENGES (event type)	4 (total number)	(add col. (a) through col. (c))
Revenue	1 Gross receipts	17,500.	15,246.	46,116.	78,862.
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)	17,500.	15,246.	46,116.	78,862.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	3,535.		19,335.	22,870.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				22,870.
	11 Net income summary. Subtract line 10 from line 3, column (d)				55,992.

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain: _____

- 11 Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No
- 12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No
- 13 Indicate the percentage of gaming activity conducted in:
- | | | |
|-------------------------------|-----|---|
| a The organization's facility | 13a | % |
| b An outside facility | 13b | % |
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name _____

Address _____

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?
- ☐
- Yes
- ☐
- No

b If "Yes," enter the amount of gaming revenue received by the organization \$ _____ and the amount of gaming revenue retained by the third party \$ _____

c If "Yes," enter the name and address of the third party:

Name _____

Address _____

16 Gaming manager information:

Name _____

Gaming manager compensation \$ _____

Description of services provided _____

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year \$ _____

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

Part IV Supplemental Information *(continued)*

Lined area for supplemental information.

SCHEDULE O
(Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization

HERO PUPS, INC.

Employer identification number
81-2599629

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

COMPLETE THE RIGOROUS TRAINING THAT ALLOWS THEM TO ASSIST OUR VETERANS
AND FIRST RESPONDERS, THUS INCREASING THEIR INDEPENDENCE AND PEACE OF
MIND. WHILE WE ARE BASED IN NH, WE SERVE HEROS FROM ALL AROUND NEW
ENGLAND. AS AN ALL VOLUNTEER ORGANIZATION, WE HAVE DEDICATED OUR
PROGRAM TO PUT EVERY DOLLAR WE RAISE DIRECTLY INTO TAKING CARE OF OUR
PUPS.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

SERVE HEROS FROM ALL AROUND NEW ENGLAND. AS AN ALL VOLUNTEER
ORGANIZATION, WE HAVE DEDICATED OUR PROGRAM TO PUT EVERY DOLLAR WE
RAISE DIRECTLY INTO TAKING CARE OF OUR PUPS.

FORM 990, PART VI, SECTION A, LINE 8A:

PER THE CLIENT DOCUMENTING THE MEETINGS HELD BY THE GOVERNING BODY DOES NOT
APPLY

FORM 990, PART VI, SECTION A, LINE 8B:

PER THE CLIENT DOCUMENTING THE MEETINGS HELD BY EACH COMMITTEE WITH
AUTHORITY TO ACT ON BEHALF OF THE GOVERNING BODY DOES NOT APPLY.

FORM 990, PART VI, SECTION B, LINE 11B:

THE BOARD REVIEWS TAX FILINGS PRIOR TO SUBMISSION

FORM 990, PART VI, SECTION B, LINE 12C:

ANNUAL REVIEW OF CONFLICT OF INTEREST POLICIES WITH BOARD AND IF APPLICABLE
INFORMATION IS DISCLOSED.

FORM 990, PART VI, SECTION C, LINE 19:

DOCUMENTS AVAILABLE TO THE PUBLIC UPON REQUEST.

FORM 990, PART IX, LINE 11G, OTHER FEES:

PROFESSIONAL OTHER:

PROGRAM SERVICE EXPENSES 40,335.

MANAGEMENT AND GENERAL EXPENSES 0.

FUNDRAISING EXPENSES 0.

TOTAL EXPENSES 40,335.

TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A 40,335.

FORM 990, PART IX, LINE 24E, ALL OTHER FUNCTIONAL EXPENSES:

MISCELLANEOUS:

PROGRAM SERVICE EXPENSES 0.

MANAGEMENT AND GENERAL EXPENSES 8,557.

FUNDRAISING EXPENSES 0.

TOTAL EXPENSES 8,557.

KENNEL SUPPLIES:

PROGRAM SERVICE EXPENSES 6,983.

MANAGEMENT AND GENERAL EXPENSES 0.

FUNDRAISING EXPENSES 0.

TOTAL EXPENSES 6,983.

Name of the organization	HERO PUPS, INC.	Employer identification number	81-2599629
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REPAIRS AND MAINTENANCE:		
PROGRAM SERVICE EXPENSES		5,959.
MANAGEMENT AND GENERAL EXPENSES		0.
FUNDRAISING EXPENSES		0.
TOTAL EXPENSES		5,959.

VOLUNTEER EXPENSE:		
PROGRAM SERVICE EXPENSES		5,530.
MANAGEMENT AND GENERAL EXPENSES		0.
FUNDRAISING EXPENSES		0.
TOTAL EXPENSES		5,530.

DOG ACQUISITION:		
PROGRAM SERVICE EXPENSES		4,350.
MANAGEMENT AND GENERAL EXPENSES		0.
FUNDRAISING EXPENSES		0.
TOTAL EXPENSES		4,350.

SMALL EQUIPMENT:		
PROGRAM SERVICE EXPENSES		4,062.
MANAGEMENT AND GENERAL EXPENSES		0.
FUNDRAISING EXPENSES		0.
TOTAL EXPENSES		4,062.

CHP PUBLICITY:		
PROGRAM SERVICE EXPENSES		1,548.
MANAGEMENT AND GENERAL EXPENSES		0.
FUNDRAISING EXPENSES		0.
TOTAL EXPENSES		1,548.

DOG FOOD:		
PROGRAM SERVICE EXPENSES		1,542.
MANAGEMENT AND GENERAL EXPENSES		0.
FUNDRAISING EXPENSES		0.
TOTAL EXPENSES		1,542.

DOG REGISTRATIONS:		
PROGRAM SERVICE EXPENSES		1,022.
MANAGEMENT AND GENERAL EXPENSES		0.
FUNDRAISING EXPENSES		0.
TOTAL EXPENSES		1,022.

GAMING EXPENSES:		
PROGRAM SERVICE EXPENSES		0.
MANAGEMENT AND GENERAL EXPENSES		800.
FUNDRAISING EXPENSES		0.
TOTAL EXPENSES		800.

EDUCATION:		
PROGRAM SERVICE EXPENSES		658.
MANAGEMENT AND GENERAL EXPENSES		0.
FUNDRAISING EXPENSES		0.
TOTAL EXPENSES		658.

DUES AND MEMBERSHIPS:		
PROGRAM SERVICE EXPENSES		0.

Name of the organization

HERO PUPS, INC.

Employer identification number

81-2599629

MANAGEMENT AND GENERAL EXPENSES	309.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	309.

BANK CHARGES:

PROGRAM SERVICE EXPENSES	0.
MANAGEMENT AND GENERAL EXPENSES	60.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	60.
TOTAL OTHER EXPENSES ON FORM 990, PART IX, LINE 24E, COL A	41,380.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

ROUNDING	1.
----------	----

Laura Barker - Exeter resident since 1999, 4 kids that have gone thru the school system, owned 3 businesses and now I run a nonprofit as a volunteer. I am here to comment upon the Charitable Property Tax Exemption requested for 51 Paws Way. At issue denied charitable exemption and the statement by Town Assessor Janet Whitten that we benefit "a very small, very definite group of individuals"

I should mention that Pam from the Town Manager's office was very helpful today and helped point out that this is the best route to be heard before pursuing other remedies and I am hopeful this can be sorted out when you hear what Hero Pups actually does. I am committed to seeing this thru so we can continue to support our Community.

Backstory:

When my son was shot in Afghanistan in 2011 I was with him in the military hospital for almost a month. During that time someone brought a therapy dog in and I saw the impact the dog had on these combat wounded service members and the staff caring for them. I had a background in dog rescue and training working dogs so it was obvious what I needed to do - and for several years I would train a service dog and donate it to a veteran with PTSD, military sexual trauma, traumatic brain injury or other mental health challenges from their time in service. I placed a dog with a veteran and firefighter that got a lot of press and my phone started ringing - it was clear the problem was bigger than I thought. So I founded Hero Pups and we became a non-profit in 2016. We added the first responder component thanks to a ride along with an Exeter police officer while I was participating in the Citizen Police Academy.

We were founded to provide support dogs to veterans and first responders at no charge. We are all volunteers and average about 1800 volunteer hours each month doing our programming.... both at the new building and in the community. We have placed 251 support dogs with veterans and first responders free of charge. We also have Facility Comfort Dogs with NH Department of Safety, Division of Emergency Communication Services, Maine Department of Safety, Police departments including University of NH, Concord, Manchester, Portsmouth, Claremont, Salem, Hudson, Derry, and many more across New England.

The real question is HOW we train service dogs, and the wrap-around support that brings in the larger impact and helps the general public.

We know that the community as a whole is invested in these dogs. Our Community model of training includes traumatic events, people that have been the victim of crime, school tragic events, response to sudden losses including individuals and mass casualties.

People impacted by our trainings and education -

Schools, including Main Street School, Lincoln Street School, Co-Operative Middle School, NEXT Charter School, Lister Academy, Seacoast Learning Collaborative, Constellations ABA for autistic kids,

police, fire, ems, hospital workers from all over the state

critical incident teams, victims of crimes, survivors of trauma, inmates, the families of all the people I just listed,

rehabilitative services,

Funerals and memorials

and we are deployed in times of tragedy

We attend numerous community events throughout the year like parades, National Night Out, Days of Observance, etc.

We do visits to the Community centers, Child Advocacy Centers, NH Veterans Home, County nursing homes and many more - I do not think this qualifies as a "very small, very definite group of individuals"

We have scheduled community visits each week from schools to businesses to other nonprofits for educational purposes.

Why us:

We have a social worker, lawyer, police officer on our very accomplished board.

Psychological first aid trained

Team members of critical incident staff

Disaster Animal Response Team member

Disaster Behavioral Health Response Team member

Certificate holder of FEMA, Incident Command System

Candidate member of Assistance Dog International

Sat on panels with NAMI, Easter Seals, HCA

Awards from Child Advocacy Center, 2 United States presidents, citations from several police departments, WMUR Heroes Among Us, - it's the community impact

that got us these awards. Again, we serve much more than a “very small, very definite group of individuals”

We had limited capacity therefore the number of dogs quoted in the memo from Ms Whitten was pre-building. This is why we have a new building - to increase the numbers and increase the positive impact on the community with more resources for education, food crops, and animal assisted therapies. If Ms Whitten had communicated her concerns I could have prevented this from becoming an issue. I believe she got the 24/51 dog quote from our 990 from 2023 but never communicated with us about why we feel this property is worthy of exemption. Placing the dogs is not the only way we serve our community, much of the purpose of this property is to expand our services to include things such as gardening education, growing food for local food pantries, and acting as a community resource. I have chosen not to bring a bunch of people here because none of us want to be here all night, but if we need to go public I am confident our position will be made clear about the community impact we have throughout the state.

In the Memo from Ms Whitten it states we had not previously been granted an exception - but that is because there was not a building on the property prior to very late 2023.

I looked into charitable property tax exemption when we started the building process. There was a form on the town website. By completion of the building the form was gone. I got the state form which said it must be owned or occupied for charitable purposes.

I prepared the form and was told clearly by Ms Whitten, don't submit it, the charity has to own it. I stated that was not what the NH form stated and asked where I could find that info SHE wanted and she presented me with the town of North Hampton's rules. I prepared my packet and went to drop it off. Ms Whitten then said I should not submit it since the charity did not own it. A lawyer contacted me who recommended I pursue action against the town. I live here and did not want to become THAT person who is suing the town where she lives in. So we just paid the property taxes for that year.

Last year I hired a different lawyer to transfer ownership of the property to the nonprofit in the registry of deeds. Thereby “fixing” the ownership Ms Whitten said was the problem. Knowing there was an April deadline I started communication with Ms Whitten on March 3 when I reached out again to Ms Whitten to ask what

the rules were this year and she sent me a paper with the Exeter seal at the top but referenced North Hampton in it, clearly that is not an Exeter document.

I saw Monday morning that the Charitable Exemption was recommended to be denied because it "Benefits a very small, very definite group of individuals" which I believe is totally inaccurate for all of the reasons above.

I have made a condensed list of the groups and institutions we have helped and/or been called in to assist that will prove "very small, very definite group" is not accurate:

Timberland Homicide
NH Hospital Homicide
Several High School Suicides
Rockingham County Department of Corrections after multiple suicides,
Sudden Teacher deaths
Motor vehicle deaths
Service member losses
First responder Critical Incident Stress Management debriefings
First responders deaths
Debriefings for first responders' mental health
Children's Hospital at Dartmouth
Deathbed visits
Memory care units
Nursing homes including Rockingham County Nursing Home
Animal assisted activities
Animal assisted therapy
Therapeutic facilities
Vaccine clinics for kids, including Lincoln Street School
Educational presentations at Rotary, Chamber of Commerce, American Legions,
Nonprofits like Portsmouth Womens Club, Swim with a Mission, United States
Veterans motorcycle club, American Legions across New England, etc.. again this
is not what I would call "a very small. Very definite group of individuals who benefit"

In closing, I request that the Select Board read the entire request packet and disregard Ms Whitten's recommendation to deny our request. I will be happy to provide further information to the Board upon request.

Tax Collector's Warrant

TAX COLLECTOR'S WARRANT
STATE OF NEW HAMPSHIRE

ROCKINGHAM, SS

TO: Russell J. Dean, Collector of taxes for the Town of Exeter in said county.

In the name of said State, you are directed to collect the taxes in the list herewith committed to you, amounting in all to the sum of, **Thirty-Two Million Three Hundred Fifty Thousand One Hundred Fifteen Dollars \$32,350,115.00** with interest at 8% from the 1st day of July next on all sums not paid on or before that day.

And we further order you to pay the same, when collected, to the Treasurer of said Town on a weekly basis, or daily whenever tax receipts total \$1,500 or more.

We, the selectmen and assessors of Exeter, certify under penalty of perjury that in making the inventory for the purpose of assessing the foregoing taxes all taxable property was appraised to the best of our knowledge and belief at its full value, in accordance with state appraisal standards, this 15th day of May 2025.

Select Board, Exeter, NH
Tax Rate 17.79

05/13/2025 14:38
dbennett

Town of Exeter
PRELIMINARY TAX COMMITMENT BOOK

P 1698
txprecom

REAL ESTATE FOR FISCAL 2025 TAX YEAR 04/01/2025 TO 03/31/2026

FIRST HALF ONLY - CURRENT VALUE * (LY RATE / 2)

REPORT TOTALS

TOTAL PROPERTIES	6,736
TOTAL PRELIM TAX	32,500,420.00

CHARGE TOTALS

COUNT	CHARGE	PRELIM TAX
6,717	RE TAX	31,916,749.00
19	UTIL RE TX	583,671.00
TOTAL PRELIM TAX		32,500,420.00

COUNT	CREDIT	AMOUNT
435	VET CREDIT	-108,750.00
11	2VETERAN	-5,500.00
38	VET DISABL	-38,000.00
1	2 VET DISA	-2,000.00
2	50% VETERA	-250.00
1	50% Vet	-500.00
TOTAL CREDIT		-150,305.00

=====
NET PRELIM TAX 32,350,115.00

** END OF REPORT - Generated by Donna Bennett **

List for Select Board meeting May 19, 2025

Abatements

Map/Lot/Unit	Location	Amount	Tax Year
63/41/4	20 Epping Rd #D	811.22	2024
104/79/615	615 Canterbury Dr	396.72	2024
104/79/610	610 Canterbury DSr	386.04	2024
64/105/95	95 Hayes MH Pk	514.13	2024
64/105/81	81 Hayes MH Pk	419.84	2024
104/79/234	234 Robinhood Dr	560.39	2024
95/64/290	61 Hilton Ave	405.61	2024
95/64/302	37 Hilton Ave	681.36	2024
95/64/335	80 Hilton Ave	202.81	2024
64/105/73	73 Hayes MH Pk	823.68	2024
104/79/950	950 Little John Dr	455.42	2024
108/10	15 Exeter Falls Dr	1,263.09	2024
19/16/42	5 Stonewall Way #B	412.73	2024
21/25	10 Captains Way	denial	2024
95/64/392	34 Cornwall Ave	21.35	2024
95/64/350	6 Sumac St	124.53	2024
104/79/402	402 King Arthur Ct	Denial	2024
28/20	21 Old Town Farm Rd	875.27	2024
54/4/117	50 Brookside Dr #N5	124.53	2024
87/14/5B	5 Second St Pinecrest Pk	586.00	2025
64/105/24	24 Hayes MH Pk	denial	2024
72/187	70 Front St	denial	2024
19/16/16	14 Wood Ridge Lane	denial	2024

Interest Refund Request

Map/Lot/Unit	Location	Amount	Tax Year
90/29	16 Ashbrook Rd	241.21	2024 denial

2025 Preliminary Tax Warrant

Total Amount **\$32,350,115** Due July 1 2025

Permits & Approvals

Town Manager Report

Select Board Committee Reports

Correspondence



Pam McElroy <pmcelroy@exeternh.gov>

Bulletin #19: Advocate now for meals & rooms; oppose zoning mandates

1 message

NHMA Government Affairs <governmentaffairs@nhmunicipal.org>

Fri, May 16, 2025 at 12:02 PM

To: Pam McElroy <pmcelroy@exeternh.gov>

New Hampshire Municipal Association

THE SERVICE AND ACTION ARM OF NEW HAMPSHIRE MUNICIPALITIES

LEGISLATIVE BULLETIN

Legislative Bulletin 19

2025 Session

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Advocate Now for Maintaining M&R Funding

The [Senate Finance Committee](#) continues to work on the FY 26-27 state budget, [HB 1](#) and [HB 2](#), with its next meeting scheduled this afternoon. The headline news so far has been the restoration of funding for the developmental disability waitlist and the community mental health support program, and the elimination of a 3% cut to state Medicaid provider rates backed by the House. However, there has also been some positive discussion on a pair of topics impacting municipalities.

Two potential amendments to the budget under consideration would eliminate or modify to the suspension of the 30% municipal share of the meals and rooms tax, which the House budget replaced with a flat appropriation of \$137 million per year in FYs 26-27. One option (am-2040s)—supported by NHMA—would keep the 30% share as-is. Another proposal keeps the 30% in statute, but caps the *actual* FY 26-27 funding at whatever the final FY 25 disbursement ends up being. (It is running 2.7% ahead of FY 24 through April.) Municipal officials should **contact the Senate Finance Committee** now and advocate for **restoring the 30% M&R share without any restrictions** (am-2040s).

Restoring some amount of funding for State Aid Grants (SAG), which provide 20% to 30% of eligible principal and interest payments for completed municipal infrastructure projects, is also being discussed. We understand an amendment to this effect will be presented in Senate Finance. Without

sustained investment each biennium, the current funds will eventually be exhausted, leaving no resources for new wastewater projects in the coming years. **Let senators on the committee know that ongoing appropriations are crucial** to ensure that critical infrastructure needs of towns and cities in New Hampshire are being met.

Finally, although it has no current fiscal impact, Senate Finance also voted to remove the repeal of revenue sharing contained in the House budget. Revenue sharing, RSA Chapter 31-A, was established in 1970, in conjunction with the business profits tax, to offset the removal of certain classes of property from local taxation. Although this provision has been suspended since 2010, keeping the statute alive gives a future legislature the ability to revisit it.

NHMA has a one-page summary of the House budget [here](#). You can read a more detailed letter about the budget that NHMA submitted to Senate Finance [here](#).

Clock is Ticking on Zoning Mandates; Stay Engaged!

The sustained legislative effort this year to usurp local control over zoning is approaching its endgame—and **time is running short for municipalities to speak up**.

An impressive number of municipal officials and employees have taken the time this year to speak to legislators and testify against many of these bills, but we have reached the all-hands-on-deck stage. While some of these bills may not impact your municipality directly, they collectively chip away at the principle of local control and create precedent for the legislature to continue to diminish the voice of your voters. As we head into the closing stages of the legislative session, **we're asking our members to keep up their efforts to advocate against all of these proposals**.

Because many members of both parties fear being labeled “anti-housing”—regardless of how flawed, over-reaching, or counterproductive a bill may be—these mandates more often than not end up on the House or Senate consent calendars, meaning there is no actual debate beyond public hearings before committees packed with anti-zoning advocates. Let the folks at the State House know loudly and clearly that forcing municipalities to adhere to a uniform set of zoning mandates undermines the autonomy that has long been a cornerstone of local governance in our state and will lead to unintended consequences. **Remind lawmakers that sweeping, one-size-fits-all statewide mandates do nothing to incentivize or encourage the building of affordable housing and disregard the will of the voters**.

Here is a status update on all the zoning mandates that remain active, starting with NHMA priority bills:

SB 84 mandates specific lot sizes for all single-family homes, overriding current zoning regulations in many municipalities. The bill also requires municipalities to provide empirical evidence that the sewer system cannot support the lots, which adds a layer of complexity and bureaucracy in local government.

Status: With [House Housing Committee](#), which must act by May 29. We anticipate the committee will hold an executive session after the House floor session on Thursday, May 22.

What you can do: If any of your local representatives are on this committee, [contact them directly](#). If not, [contact your local representatives](#) and ask them to oppose this bill when it goes to the House floor.

SB 163, as amended, prohibits local moratoria and limitations on building permits for housing developments and adds the language from the [House version of HB 685](#), mandating manufactured housing by right in residentially zoned areas.?

Status: Bill is recommended ought to pass (OTP) on the House consent calendar for a future House session.

What you can do: [Contact your local representatives](#) now and ask them to rally enough colleagues

to take this bill off the consent calendar so it can be debated. (A minimum of 10 House members are needed to pull a bill from the consent calendar.)

SB 170 contains multiple changes regarding development and related requirements in municipalities. The bill conflicts with the formal application process for subdivision and site plans, which will invite litigation on how to interpret the language and prevent developers and planning boards from working collaboratively. The bill also limits local environmental regulations and conflicts with innovative land use controls that allow for cluster housing developments. Finally, the bill prohibits municipalities from adopting any ordinance that discriminates based on the familial or non-familial relationships or marital status among the occupants of the dwelling unit and adds “school enrollment status” to the list of protected classes under the equal housing statute, effectively mandating that group homes, fraternities, and any other congregate living arrangements be allowed in all residential areas.

Status: Bill is recommended OTP on the House consent calendar for **Thursday, May 22**.

What you can do: Frankly, **this is the worst bill of the bunch—and the most dangerous, as few people appreciate its scope!** [Contact your local representatives](#) now and ask them to rally enough colleagues to take this bill off the consent calendar so it can be debated, then vote to kill it. It’s particularly important to get **SB 170** killed because the Senate version includes a different set of equally troubling mandates, so if the bill goes to a committee of conference, there is the possibility that all of the House and Senate language could be merged into one giant set of zoning mandates.

SB 284 reduces the number of residential parking spaces per residential housing unit from 1.5 to one.

Status: Amended and Passed by the House.

What you can do: The Senate has to concur, non-concur, or request a committee of conference on the bill. [Contact your senator](#) now and ask them to vote for non-concurrence.

HB 577 requires municipalities to allow either one detached or attached accessory dwelling unit (ADU) by right on single-family lots. In addition to expanding the law to include detached units, the bill would repeal several vital provisions that provide for local regulation in the current ADU statutes and would essentially **turn single-family residential zones into two-family residential zones with no on-site parking requirements**.

Status: Passed by the Senate on Thursday and will be enrolled and sent to the governor. NHMA is grateful to the senator from District 10 who attempted to bring forth a floor amendment that would have significantly improved this bill.

What you can do: [Contact the governor’s office](#) to oppose this bill.

HB 631 allows residential building in commercial zones, mandating mixed-use development in nearly every zoning district in New Hampshire. The definition of “commercially zoned land” in the bill is overly broad and is not consistent with the way zoning ordinances differentiate between uses. While promoting urban density, it may lead to conflicts over land use priorities and contradicts one of the key purposes of zoning in RSA 674:17: to “consider the character of the area involved and its peculiar suitability for particular uses.”??

Status: The bill passed both chambers and will be enrolled and sent to the governor.

What you can do: [Contact the governor’s office](#) to oppose this bill.

HB 685 mandates manufactured housing by right in residentially zoned areas. The bill establishes a conflicting requirement that will create confusion for municipalities, local land use boards, voters, and developers and mandates several updates to local zoning ordinances.

Status: Amended and passed by the Senate; the bill will return to the House, which can concur, non-concur, or a request a committee of conference.

What you can do: [Contact your local representatives](#) now and ask them to vote for non-concurrence.

Other Zoning Mandates

These mandates have more limited impact, but still erode local control:

HB 342 allows property owners to build on their property without seeking a variance for minimum lot size or lot coverage if the proposed building density conforms to that of the surrounding neighborhood.

Status: Bill is recommended OTP as amended (OTP-A) on the Senate consent calendar for **Thursday, May 22**.

What you can do: **Contact your senator** now and ask them to remove this bill from consent and vote against passing it.

HB 413, relative to subdivision regulations on the completion of improvements and the regulation of building permits.

Status: Passed by the Senate on Thursday and will be enrolled and sent to the governor.

What you can do: **Contact the governor's office** to oppose this bill.

HB 428 prohibits municipal amendments to the state building code.

Status: Amended and passed by the Senate; the bill will return to the House, which can concur, non-concur, or request a committee of conference.

What you can do: **Contact your local representatives** now and ask them to vote for non-concurrence.

HB 457 prohibits municipalities from adopting any ordinance that restricts the number of occupants of any dwelling unit to less than 2 occupants.

Status: Bill is recommended OTP-A on the Senate consent calendar for **Thursday, May 22**.

What you can do: **Contact your senator** now and ask them to remove this bill from consent and vote against passing it.

SB 78, changing the zoning board of adjustments appeal period to 45 days.

Status: Amended and Passed by the House.

What you can do: The Senate will have to concur, non-concur, or request a committee of conference on the bill. **Contact your senator** now and ask them to vote for non-concurrence.

SB 174 prohibits planning boards from considering the number of bedrooms a given unit or development has during the hearing and approval process, provided that the proposal makes adequate provision for water supply and sewage disposal in accordance with RSA 485-A and if applicable, the planning board's site plan review regulations or subdivision regulations. An amendment clarifies the circumstances under which the number of bedrooms may be considered.

Status: Bill is recommended OTP-A on the House consent calendar for **Thursday, May 22**.

What you can do: **Contact your local representatives** now and ask them to rally enough colleagues to remove the bill from the consent calendar and vote against it.

SB 188 allows property owners or developers to use licensed, insured private providers for building code plan reviews and inspections related to the state building code and any local technical amendments, excluding fire prevention and fire safety codes, and creates a "building permits by default" model if communities fail to meet strict deadlines. An amendment gives municipalities the ability to approve private providers and makes some positive changes recommended by stakeholders, although NHMA continues to oppose the bill.

Status: Bill is recommended OTP-A on the House consent calendar for **Thursday, May 22**.

What you can do: **Contact your local representatives** now and ask them to rally enough colleagues to remove the bill from the consent calendar and vote against it.

SB 281 prohibits municipalities from denying building or occupancy permits for property adjacent to class VI roads under certain circumstances. Municipalities currently may restrict building on class VI roads to prevent overdevelopment of undeveloped infrastructure and control scattered and premature development. While the bill requires that landowners sign a liability waiver, it does not consider

whether the class VI roads and abutting properties can sustain new development.

Status: Bill is recommended OTP on the House consent calendar for **Thursday, May 22.**

What you can do: **Contact your local representatives** now and ask them to rally enough colleagues to remove the bill from the consent calendar and vote against it.

SB 282 allows residential buildings with four or fewer floors to have only one stairway, provided that the building is equipped with a compliant sprinkler system and meets specific fire code requirements. The bill would override local zoning ordinances in some municipalities.

Status: Bill is recommended OTP-A on the House consent calendar for **Thursday, May 22.**

What you can do: **Contact your local representatives** now and ask them to rally enough colleagues to remove the bill from the consent calendar and vote against it.

SB 283 mandates that municipalities exclude below-grade areas, which include basements and sublevels, from the calculation of floor-area-ratios for new construction projects.??The amendment removed language enabling municipalities to review and revise height limitations to maximize height potential for new construction.

Status: Bill is recommended OTP-A on the House consent calendar for **Thursday, May 22.**

What you can do: **Contact your local representatives** now and ask them to rally enough colleagues to remove the bill from the consent calendar and vote against it.

HB 296, relative to issuing building permits along private roads.

Status: Bill is recommended OTP-A on the Senate regular calendar for **Thursday, May 22.**

What you can do: **Contact your senator** and ask them to oppose this bill.

It is essential for local officials and residents to continue to engage with legislators, share their concerns, and advocate for balanced, practical approaches to zoning and housing development.? Here are some of the things you can do:

- **Contact your local legislators** by email, phone or in person about these bills.
- **Invite your local legislators** to a select board, council, or aldermen meeting.
- **Tell your constituents** about these bills and explain their impact.
- **Share your concerns about specific bills with the governor's office.**
- **Talk to NHMA** to get additional background on these bills.

Inactive Bills

These zoning bills have been tabled or re-referred/retained in committee, which means it is unlikely that any further action will be taken on them in 2025:

HB 410 prohibiting municipalities from enforcing or adopting any “extraordinary restriction of residential property,” an undefined term, unless the ordinance is directly necessary for the health or safety of the community based on “empirical evidence” supporting the adoption of such an ordinance.?

Status: Re-referred to **Senate Commerce Committee.**

HB 432 redefines the term “recovery house” and mandates that such facilities be treated like family housing in zoning ordinances, which could undermine municipal zoning authority.

Status: Tabled by the House.

HB 459 mandates certain acreage requirements and zoning regulations for single family properties depending on whether they are serviced by public water and sewer. This bill is similar to **SB 84**, as introduced.

Status: Retained in **House Housing Committee.**

HB 639 relative to the use of and disputes over blockchain and digital currencies. Despite the title, the bill is not primarily about disputes over crypto currency, rather it creates preemptive limits on state and local regulation of industrial or home-based “digital mining,” which uses substantial amounts of electricity and water and typically generates high noise levels and electronic waste.

Status: Re-referred to **Senate Commerce Committee**.

SB 90 requires municipalities to allow high-density residential development on land zoned for commercial use, provided that adequate infrastructure, including roads, water, and sewage systems, is available or provided to support the development.

Status: Re-referred to **Senate Commerce Committee**.

SB 94 prohibits municipal amendments to the state building code like **HB 428**, albeit with different wording.

Status: Retained by **House Executive Departments and Administration (ED&A) Committee**.

SB 231 relative to road frontage requirements and setbacks for wetlands.

Status: Re-referred to **Senate Energy and Natural Resources Committee**.

Election Bills: HB 475 Will Hurt SB 2 Towns

On **Thursday, May 22**, the Senate will vote on **HB 475**, relative to the reductions from the default budget for official ballot town meetings, which, unfortunately, is on the consent calendar with an OTP recommendation, even though the committee vote was 3-2. **HB 475** introduces three major changes to default budget calculations in **SB 2 towns**, making financial management more restrictive and complicated:

- **Hiring Restrictions:** Positions left vacant for over a year must be removed from the default budget, even if municipalities are actively recruiting. This could prevent towns from filling essential roles and worsen staffing shortages.
- **Salary & Benefit Limits:** The bill forbids default budgets from including salary or benefit increases made after the previous budget was adopted. This limits the ability of select boards to manage staff compensation effectively.
- **Budget Transfer Complications:** The bill requires default budgets to exclude funds transferred for one-time expenditures, even though such transfers are necessary for town operations. This contradicts existing laws and increases administrative confusion.

Overall, **HB 475** would make budgeting more rigid, complicating hiring, salary adjustments, and financial flexibility needed for routine governance. **We urge you to tell your senator to take this bill off the consent calendar and to vote for another motion, such as tabling, re-refer, or inexpedient to legislate.**

On Thursday, the Senate acted on three other election-related bills:

HB 67, a bill supported by NMHA that allows municipalities to continue to use the accessible voting systems provided by the Secretary of State’s office for local elections with the municipality only bearing the cost to program the ballot, **passed** with a floor amendment that adjusted the effective dates.

The Senate also tabled **HB 613**, relative to enabling local political subdivisions to vote and set a reduced default budget option, and **HB 151**, adjusting terms for supervisors of the checklist.

Vehicle Inspections Bill on Hold

The Senate voted Thursday to re-refer **HB 649**, which eliminates the requirement of a physical safety inspection and on-board diagnostics testing for all private passenger vehicles, to the **Senate Commerce Committee**.??

The Division of Motor Vehicles said ending inspections would cost the state \$3.4 million a year in lost revenue. Because cities and towns receive a share of those fees through the highway fund, they would lose approximately \$350,000 in annual local aid.

The language of this bill was also included in the House budget but was removed by the **Senate Finance Committee**; if the budget goes to a committee of conference, this issue could come back to life this year.

Timber Tax Bill Amended

The Senate acted Thursday on **HB 123**, an NHMA supported bill that would allow municipalities to tax standing timber that's on land used for carbon sequestration. The bill was passed with an amendment to establish a Carbon Sequestration Programs Study Commission tasked with examining the impacts of dedicating forest tracts to carbon sequestration. The commission is required to report its findings by November 1, 2027, and a moratorium on new carbon sequestration agreements on parcels larger than 500 acres will be in effect from July 1, 2025, until the commission submits its report.

The amended bill allows a municipality that believes it is losing timber tax revenue due to sequestration to tax the timber as regular property. If this occurs, the taxes paid can be credited against any future taxes when the timber is cut. Alternatively, instead of being taxed directly, the landowner can choose to make a separate payment in lieu of taxes to the municipality to offset lost timber tax revenue.

HB 123 was referred to the **Senate Ways and Means Committee**, which will hold a public hearing on an unrelated amendment to the bill on **Wednesday, May 21**, at **9:00 a.m.** in **State House Room 100**.

Senate Actions This Week

The Senate met on Thursday and acted on several bills that NHMA has a position on. In addition to acting on multiple bills referenced above, here is a roundup of other Senate votes this week. NHMA's position on each bill is shown in parenthesis after the bill number. ??

HB 105 (support), creating a new conservation license plate and directing the additional fee to the cyanobacteria mitigation loan and grant fund. **Re-refer** to committee.

HB 274 (oppose), relative to the verification of voter rolls annually. **Inexpedient to Legislate (ITL)**.

HB 280 (oppose), relative to wage payments. **ITL**.

HB 340 (oppose), relative to electioneering by public employees. **Re-refer** to committee.

HB 421 (oppose), relative to notice of tax-exempt status filing procedures by town officials or offices. **Passed** with amendment.

HB 467 (support), defining "social districts" and enabling municipalities to create social districts in a public common area where alcoholic beverages would be allowed to be carried and consumed in designated containers. **Passed**.

HB 489 (oppose), allowing volunteer emergency workers to use a rear facing blue light on their private vehicles when involved in emergency service. **ITL**.

HB 511 (oppose), relative to cooperation with federal immigration authorities. **Passed.**

HB 616 (oppose), relative to the confiscation of animals from persons suspected of or charged with abuse of animals and establishing a committee to study the animal cruelty statutes. **Tabled.**

The Senate also voted to **concur** with the House on amendments to **SB 62** (oppose), relative to law enforcement participation in a federal immigration program and relative to cooperation with federal immigration authorities, and **SB 105** (oppose), which creates a new tax cap option.

House, Senate Meet Next Week

The House and Senate will meet on **Thursday, May 22**, and several bills that NHMA has a position on are up for a vote. We've already highlighted several of these bills above, but we encourage everyone to contact your **local representatives** before next Thursday to share your position on any bills that matter to your municipality. NHMA's position on each bill is shown in parenthesis after the bill number. Priority bills are denoted with an asterisk (*).?

House

SB 272 (support), relative to electric vehicle charging station funding. **Recommendation:** ITL, regular calendar.

SB 291 (oppose), relative to the religious use of land property tax exemption. **Recommendation:** OTP-A, consent calendar.

SB 170*, **SB174**, **SB 188**, **SB 281**, **SB 282**, **SB 283** (see zoning mandates article above). **Recommendations:** OTP or OTP-A, consent calendar.

Senate

HB 228, (oppose), relative to petitioned articles at annual or special town meetings. **Recommendation:** OTP-A, consent calendar.

HB 464 (oppose), prohibiting certain candidates for political office from participating in counting ballots. **Recommendation:** OTP-A, consent calendar.

HB 296 (oppose—see zoning mandates article above). **Recommendations:** OTP, regular calendar.

HB 342, **HB 457** (oppose—see zoning mandates article above). **Recommendations:** OTP or OTP-A, consent calendar.

HB 475 (oppose—see election article above). **Recommendation:** OTP, consent calendar.

House and Senate Deadlines

House?

- Thursday, May 29: Last day to report all remaining SBs and last day to report list of retained SBs??
- Thursday, June 5: Last day to act on SBs.?

Senate?

- Thursday, June 5: Deadline to act on all House bills.??

House and Senate?

- Thursday, June 12: Deadline to form Committees of Conference.??

- Thursday, June 19: Deadline to sign Committee of Conference Reports.??
- Thursday, June 26: Deadline to act on Committee of Conference Reports.

How to Make your Voice Heard

At this stage of the session most committees have finished and few, if any, public hearings will be scheduled, so the most impactful way to make your voice heard is to contact your local legislators; there are [Contact a Senator](#) and [Contact a Representative](#) links on the [General Court](#) website.

Reminder: Sharing is Caring ... About Good Public Policy!

If you know of anyone who may benefit from the NHMA *Legislative Bulletin* feel free to pass this email along and encourage them to sign up!

Members can subscribe to the Bulletin through our member portal at: <https://nhmunicipal.weblinkconnect.com/portal>

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NHMA Events Calendar 2024 Final Legislative Bulletin

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Review Board Calendar

Non-Public Session: 91-A:3, II(c)