

**EPSOM BOARD OF ADJUSTMENT  
1598 DOVER ROAD  
EPSOM, NEW HAMPSHIRE 03234**

**RECORD OF DECISION**

**Revised 10/18/23**

**Zoning Appeal:** Case 2023-12 (Norton) AA  
**Applicant & Owner:** John & Maria Norton  
**Tax Map:** U-19 **Lot:** 21  
**Zoning District:** Residential/Agricultural

Notice is hereby given that the **Administrative Appeal** submitted by John and Maria Norton seeking to establish pre-existing use of their property for short term rentals was **affirmed** by unanimous vote of the Zoning Board of Adjustment at the Public Hearing held on Wednesday, October 4, 2023. The property is located on Lake View Road within the Residential/Agricultural Zone and is identified by Epsom Tax Map U-19 as Lot 21.

Findings of fact:

1. The applicant contracted with Vbro and Airbnb, recognized short term rental assistance companies, to collect rent as well as pay the associated NH State Meal and Rooms tax.
2. A phone conversation between the Zoning Board Chairman and personnel at the State of New Hampshire, Department of Revenue Administration on October 4, 2023 confirmed that Vbro is a legitimate service which a property owner can use to ensure short term rental taxes are paid. Airbnb is considered an identical service for these purposes.
3. A spreadsheet verifying that Vbro and Airbnb collected and paid the taxes was included as evidence.
4. Such method of paying the taxes using Vbro and Airbnb satisfies the requirements contained in Article III.U.4 for paying the NH State Room and Meals Tax to the State of New Hampshire, Department of Revenue Administration.

Conclusion:

Based on the evidence submitted by Vrbo and Airbnb documentation, the seasonal dwelling identified on Tax Map U19 as Lot 21 was used as a short term rental prior to the enactment of Epsom Zoning Ordinance, Article U, Short Term Rentals. As such, the property is "grandfathered" for continued pre-existing use for Short Term Rentals per Article III.U.4.

This decision overrides and negates the prior Case 2023-05 (Norton) Variance and Special Exception decision made on June 21, 2023 which denied the use of this property as a short term rental including the need for the applicant to pursue a

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rehearing before the Board in that case.

Revision: Following receipt of evidence that the property had been previously used as a full time residence, the Board revised the original decision by unanimous vote on October 18, 2023 to delete references to time frames for usage of the property including Findings of Fact #5 and the second sentence of the first paragraph contained in the Conclusion.



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Glenn A. Horner, Chairman  
Zoning Board of Adjustment  
Date: October 19, 2023

*Note: Any person affected has the right to appeal this decision and/or conditions of the approval. If you wish to appeal the decision, or any conditions contained herein, you must act within a thirty- (30) day period beginning with the next working day after the Zoning Board of Adjustment meeting when the decision was made. The first step, before any appeal can be taken to Superior Court, is to apply to the board of adjustment for a rehearing. The motion for a rehearing must set forth all the grounds on which you will base your appeal.*

cc: John & Maria Norton, 69 Champlin Ridge Road, Rochester, NH 03867  
Shaheen & Gordon – Kirsten Allen, Esq., PO Box 977, Dover, NH 03821  
Epsom Board of Selectmen  
Epsom Planning Board Chair  
Epsom Zoning Compliance Officer  
Epsom Town Clerk  
File Case 2023-12 (Norton) AA