



MINUTES
BOARD OF ASSESSORS
ASSESSORS' OFFICE - CITY HALL
MARCH 5, 2015

Present: Robert Goddard, Chair of Board of Assessors
Kem Rozek, Member of Board of Assessors
Susan Warren, Assessors' Office Coordinator
Excused: Robert Pelchat, Member of Board of Assessors
Also Present: George Beals, 665 Fourth Avenue (Present for part of meeting)

1) **CALL TO ORDER**

The meeting was called to order at 3:33 PM.

2) **REVIEW & APPROVE MINUTES DATED: 12/23/2014; 2/5/ 2015**

Minutes for the meeting of December 23, 2014 and February 5, 2015 were e-mailed to the Board for their review prior to this meeting. A motion was made by Board Member Kem Rozek to accept the minutes as typed. Chair Robert Goddard seconded the motion. The motion was made, seconded and all concurred. The minutes will be placed on file.

3) **REVIEW, DISCUSS & APPROVE VETERAN TAX CREDIT APPLICATION**

Purselley III, Jimmie D, 15 Ridgeview Drive (Map 121 Lot 115) for tax year 2015

Applying for total and permanent disability (\$700)

An application for total & permanent disability tax credit and letter from VA on Jimmie Purselley III of 15 Ridgeview Drive was reviewed by the Board and they voted to grant the veteran tax credit in the amount of \$700 starting tax year 2015.

Chaloux, Brett, 39 Dustin Street (Map 125 Lot 62) for tax year 2015

An application for veteran tax credit was reviewed by the Board. Mr. Chaloux qualified for the tax credit in the amount of \$150 and the Board voted to grant it for tax year 2015.

4) **REVIEW ABATEMENT APPLICATIONS FILED FOR TAX YEAR 2014**

Goddard, Robert ETAL 154 High Street Map 120 Lot 295

This abatement application was tabled until a future meeting.

Lauze, Marc & Regina 52 Twelfth Street Map 125 Lot 34

An abatement application was filed for tax year 2014 because of a metal carport which is not a permanent fixture and therefore not taxable in the state of NH. The total taxable value was \$86,500 and was adjusted to \$84,700 for a decrease of \$1,800 and a tax decrease of \$60.

Hague, Michael ETAL 309 Denmark Street Map 126 Lot 11

After review of the reason for filing the abatement, the Board voted to have Avitar review the property and make a recommendation.

Croteau, Michael ETAL 20 Winter Street Map 120 Lot 42

The Board reviewed the photos submitted by Mr. Croteau regarding the lack of a view since the start of Laidlaw. The Board agreed that there should be no additional line item for view. The prior valuation was \$107,000 and the adjusted valuation will be \$104,000 resulting in a valuation decrease of \$3,000 and a tax decrease of \$100.

At this time the Board met with George Beals of 665 Fourth Avenue

Mr. Beals had filed with the BTLA for Tax Year 2013 on property at 665 Fourth Avenue. A settlement meeting was to have occurred prior to February 10 but that did not take place. BTLA sent a notice on February 26 that the City and Mr. Beals had ten days to meet. Dave Woodward of Avitar did meet with Mr. Beals on March 4 but Mr. Beals did not want to sign as he did not believe that substantive discussion had taken place. Mr. Beals provided the Board with two property sheets that he felt were compatible to his. One was a Fiduciary sale and the other had 20% given for unfinished construction. Chair Goddard explained ratio and use of sale info from certain sources to Mr. Beals. After his visit to the property, Dave Woodward recommended the Board offer to decrease the valuation from \$47,300 to \$36,600. He suggested a change to condition factor from Average to Fair and an increase to the physical depreciation from 15% to 25% due to interior condition of dwelling. Chair Goddard made this offer to the taxpayer and he accepted. Proper forms were signed and will be forwarded to BTLA and Tax Collection Department for processing. Mr. Beals thanked the Board and departed.

Supin, Boris & Inna

531 Hillsboro Street

Map 130 Lot 230

After reviewing the information provided on the abatement application, the Board voted to have Avitar review the property and make recommendations.

Warner, Danielle

473 Grafton Street

Map 132 Lot 9

The Board voted to deny the request for abatement. Ms. Warner recently purchased the property and submitted an appraisal on the parcel for \$80,400. If the ratio of 142.2% is applied, the indicated assessment would be \$114,300. The City has an assessed value of \$113,000.

DeCosta, Dennis

334 Prospect Street

Map 120 Lot 373

The Board reviewed the abatement application. Mr. DeCosta's reason for filing is due to the slope of the front yard and the rear land can be accessed with permission from neighbor. The Board discussed the issues and voted to deny the application. Mr. DeCosta stated that he believed the market value should be \$91,200 and the City is assessing this property at \$96,200.

Fortin, Claire

185 Blanchard Street

Map 119 Lot 295

Ms. Fortin filed an abatement application on the basis that she had not improved her property and that during the data review process the condition for age went from good to very good. The Board voted to drop the condition back to good. This adjustment changed the total valuation from \$87,500 to \$76,400 which resulted in a decrease in 2014 tax of \$370.

Morency, Carmen

194 Glen Avenue

Map 117 Lot 50

Ms. Morency wrote in her abatement application that the pipes in kitchen leaked; steps in back are rotting; and there are drafty windows and for these reasons the condition should not be good. The Board agreed and lowered the condition factor to average. The valuation was \$50,500 and after the adjustment it was \$46,300 and a 2014 tax decrease of \$141.

Hawes, Stephen/Pauline Bisson

45 Argonne Street

Map 135 Lot 102

This property was purchased after foreclosure for \$21,500 and appraised at \$40,000. Mr. Hawes attached a copy of the appraisal. Because it was purchased at foreclosure the Board did not consider the sale price or the appraisal. The taxpayer did not list any other reason why he felt the assessment of \$99,300 was not proper. The Board voted to deny the application.

Davis, Arnold & Debra 117 Mt Forist Street Map 111 Lot 78

After discussion of this abatement application, the Board voted to have an inspection done by Dave Woodward of Avitar and will table this application until they receive his recommendation(s).

Staruk, Michael 19 Grandview Drive Map 122 Lot 10

This property was recently purchased for \$190,000. The assessed value is \$223,700. Mr. Staruk places the market value at \$177,400 due to the need to replace the roof. If ratio of 142.2% is applied to purchase price it will exceed the assessed value. The Board voted to deny the application.

MacPherson, Laura 186 Church Street Map 120 Lot 349

The Board voted to have Avitar do an inspection and give their recommendations on the property.

Kruysman, Eugene 301 Pleasant Street Map 119 Lot 110

The appraisal submitted with the abatement application was done by Chair Goddard and he would need to recuse himself. As there is only one additional member present at this meeting, the application was tabled until a future meeting.

Quackenbush, Jeffrey 167 Washington Street Map 119 Lot 207

The Board reviewed the application and determined that this abatement form should be given to Avitar for review and recommendation.

Foss, Eugene 228 Willard Street Map 120 Lot 176

The Board reviewed the photos and the information given on the abatement application and voted to lower the assessment to the same as 2013 prior to the data review process of 2014. The valuation will decrease from \$22,300 to \$19,900 and will result in a 2014 tax decrease of \$80.

Bedell, Penny 26 Seventh Street Map 120 Lot 260

After review of the reasons listed on her abatement application, the Board voted to pass this application on to Avitar for review and recommendation.

The Tax Collection Department and all taxpayers with changes will be notified of the adjustments to be made. A letter will be sent to all taxpayers whose applications have been denied. They will be notified of their right to appeal to either the Board of Tax & Land Appeals or Superior Court. Avitar will be informed that there are some applications awaiting their review.

5) OTHER BUSINESS

Cornerstone Housing Project re: 2014 PILT payment

The letter sent to Cornerstone and dated February 10, 2014 was reviewed by the Board. The PILT payment due from them for 2014 will be \$7,654.

There was no further business. There was no public comment or assessors comments.

6) NON-PUBLIC SESSION RSA 91-A:3 II (c)

Chair Robert Goddard called for the meeting to go into non-public session. Member Kem Rozek made a motion to go into non-public session per RSA 91-A:3 II (c) "Matters which, if discussed in public, would likely affect adversely the reputation of any person," and Chair Goddard seconded this motion. All concurred. The Board of Assessors went into non-public session.

7) **RESULT OF NON-PUBLIC SESSION**

Board Member Kem Rozek made a motion to go into regular session and to seal the documentation provided as the information is confidential material and not right to know. Chair Goddard seconded the motion. The Board of Assessors went into public session.

The following deferrals were granted:

Kovac, Joyce aka Joyce Lang	105 Granite Street	Map 119 Lot 136
MacPherson, Laura	286 Church Street	Map 120 Lot 342
Sims, Lisa	356 School Street	Map 129 Lot 31

The above owners will be notified of this decision and requested to sign the deferral so it may be recorded at the Registry of Deeds in Lancaster.

A deferral application for Penny Bedell of 26 Seventh Street was denied. She will be sent notification and informed of her right to appeal this decision.

8) **ADJOURNMENT**

There being no further business, a motion to adjourn was made by Member Kem Rozek and seconded by Chair Robert Goddard. Motion was made and seconded to adjourn. The motion passed. The meeting was adjourned at 6:00 pm.

Respectfully submitted,
Susan C Warren
Assessors Office Coordinator