



MINUTES  
BOARD OF ASSESSORS  
ASSESSORS' OFFICE - CITY HALL  
DECEMBER 23, 2014

Present: Robert Goddard, Chair of Board of Assessors  
Kem Rozek, Member of Board of Assessors  
Susan C. Warren, Assessors Office Coordinator  
Also Present: City Manager James Wheeler (for part of meeting)  
Absent: Robert Pelchat, Member of Board of Assessors

1) **CALL TO ORDER**

The meeting was called to order at 3:45 PM.

2) **REVIEW & APPROVE MINUTES DATED NOVEMBER 18, 2014**

Minutes for the meeting of November 18 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) **DISCUSSION REGARDING THE 2014 EQUALIZATION RATIO**

The City Manager spoke to the Board regarding any impact the most recent ratio will have on school funding and county tax. Discussion ensued regarding the upcoming update and the need to carefully review the data provided by KRT. The City Manager informed the Board that he would be contacting Linda Kennedy from Department of Revenue Administration to discuss the ratio and its impact. He will then draft a memo to the Mayor and City Council and provide the Board with a copy of this report. He thanked the Board for their time and departed.

4) **REVIEW, & APPROVE ABATEMENTS & WARRANTS**

**Sale by City of 155 Jericho Road—Map 105 Lot 17:**

As part of the purchase agreement, Arnold & Dolores Drouin agreed to demolish the building. They approached the Board requesting that in calculating the pro-rated tax, the building not be considered. The Chair said he had driven by the property and the building was still standing. The Board voted to table the request until such time as the building is demolished.

**New Hampshire Housing Finance Authority-Exempt (Map 117 Lot 9 & Map 131 Lot 39):**

At the prior meeting, the Board approved issuance of abatements on these properties owned by NH Housing Finance Authority that were billed in error. The Board did not sign all the forms needed to complete the process.

**Pulp of America for Map 128 Lot 262, Map 133 Lot 105, Map 134 Lot 9 and Map 134 Lot 6  
Due to bankruptcy filing & possible contaminants on properties (Former Mill Sites):**

A memo from Patricia Chase, Tax Comptroller, dated December 12, 2014, as reviewed. She requested that abatements be issues on the above noted parcels. Abatements for tax year 2014 for the four parcels owned by Pulp of America were approved and signed as follows: Map 128 Lot 262 abated in the amount of \$761. Map 133 Lot 105 abated in the amount of \$7,112. Map 134 Lot 6 abated in the amount of \$297 and Map 134 Lot 9 abated in the amount of \$310.

**Warrant: TKB Properties, LLC**

**Purchase from City (Bartlett School) taxes pro-rated from 12/17/2014:**

As part of the purchase/sale agreement taxes were to be pro-rated based on an Assessed Value of \$208,000 from December 17, 2014, to March 31, 2015. A special warrant was reviewed, approved and signed by the Board in the amount of \$1,977.

**5) REVIEW VETERAN TAX CREDIT APPLICATION**

A veteran tax credit application for Jimmie D Purselley III, 15 Ridgeview Drive was reviewed and approved by the Board starting tax year 2015. A veteran tax credit application filed by Brenda Delaney of 15 Clarendon Street was reviewed and approved by the Board. She applied for both the regular veteran tax credit and the total and permanent service connected disability. Both these veteran tax credits will start tax year 2015.

**6) REVIEW 2014 ABATEMENT APPLICATIONS**

**Quimby, Olive D – 387 Sweden Street – Map 126 Lot 38**

The Board discussed the application and comparable properties provided. The Board also looked at the property record cards for the comparable properties. They determined that her assessment is equitable with these other properties and voted to deny her application.

**Fournier, Donald & Jae Seon - 777 Sixth Avenue – Map 110 Lot 145**

Mr. Fournier filed his application based on the overall poor condition of the above noted parcel. He requested that an interior review be done. The Board tabled the application and requested that it be given to Avitar for review and recommendation.

**Croteau, Maurice & Natalie – 652 Trudell Street – Map 132 Lot 41**

In their abatement application they explained the overall condition of the property. They stated that there is no water or heat in the building. The Board tabled the application and requested that Avitar do a review of the parcel and make a recommendation to the Board.

**Dionne, Mary – 215 Madigan Street – Map 110 Lot 124**

Ms. Dionne stated in her abatement request that the property is not ready to be rented in its present state. She is in the process of renovating the property but it is going slowly due to the remodeling costs. The Board voted to have Avitar contact her and do an interior inspection, recommend to the Board any adjustments they feel are needed.

**Perreault, Rene & Susan – 219 School Street – Map 119 Lot 93**

The taxpayers wrote that they did not do any improvements to the property and don't understand why the value increased by \$10,000. The property value was adjusted during the data review process. The Board referred this application to Avitar. Avitar should review the changes made and offer any explanation to the taxpayer or, if changes made in error, recommend correction.

**Blais, Irene M – Life Estate – 539 Lincoln Avenue – Map 120 Lot 386**

The taxpayer is questioning the reason for an increase in valuation for tax year 2014. The Board compared the 2013 property record and 2014 property card and noted the changes to the parcel done during the data review process. Changes were made to the sketch portion of the card which caused an increase of \$5,700. The Board voted to deny the application and asked that the two cards be sent to the taxpayer showing the changes made.

**Croteau, Michael & Constance M – 20 Winter Street – Map 120 Lot 42**

The Board discussed the abatement application and voted to deny the request. The taxpayer questioned the land line regarding a view. The property record card shows a photo of the view and the Board felt the value for view was correct.

**Gregory, Scott & Heather – 272 Church Street – Map 120 Lot 343**

The basis of their application was market data. They provided a comparative market analysis which indicated a list price of \$112,000 with an eventual sale of \$110,000 and with a quick sale listing price of \$88,900 with an eventual sale of \$80,000. Some of the comparable properties included were not arms-length transactions and others were not equitable therefore the information provided was not given much weight by the Board. The Board voted to deny the application.

**Love, Shirley – 691 Fourth Avenue – Map 110 Lot 51**

A market analysis was provided with the application. The Associate Broker recommended a value of \$29,700 based on the comparable sales she found. The Board reviewed the comparable sales provided and voted to deny the application.

**Dion, Stephen & Louise, Co-Trustees – 88 & 100 Jasper Street – Map 120 Lot 239 & 240**

Both properties were part of the data review process for tax year 2014. The sketch for 100 Jasper Street was corrected and the valuation was increased. The basis for application for 88 Jasper according to the application was a recent appraisal. What was provided was a listing agreement and offer. The Board voted to deny the abatement request for both properties.

**Schiltz, Christine A – 96 Clark Street – Map 118 Lot 12**

In her application, Ms. Schiltz stated that there was no heat, hot water and sections of the building were gutted. The Board recommended that this application be given to Avitar for review.

All of the taxpayers whose applications that were denied will be notified of their right to appeal with the Board of Tax & Land Appeals or Superior Court prior to September 1, 2015. They will also be informed of the upcoming 2015 update.

**7) OTHER BUSINESS**

**Burgess BioPower LLC – Applications to DES for Water & Air Pollution Control Exemption**

A copy of the applications to Department of Environmental Services for pollution control exemptions were provided to the Board for their information. Copies were also forwarded to the City Manager and George Sansoucy, PE LLC (Utility Appraiser for the City).

**8) NON-PUBLIC SESSION RSA 91-A:3 II (e)**

Chairperson 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,...”. Chair Robert Goddard seconded this motion. All concurred. The Board of Assessors went into non-public session.

**9) 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 for issue discussed under RSA 91-A:3 II (c). Chair Goddard seconded the motion and stated that the Board was now in public session.

The Board signed an application for elderly exemption filed by Aime & Lucia Tremblay of 443 Champlain Street. They also signed an abatement form for 2014.

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The Board approved and signed tax deferrals for Shirley Love of 691 Fourth Avenue. The deferrals cover balance of tax year 2012, all of tax years 2013 and 2014. The taxpayers will be notified of these decisions.

**10) ADJOURNMENT**

There being no further business, a motion to adjourn was made by Member Kem Rozek and seconded by Chair Goddard. Motion was made and seconded to adjourn. The motion passed. The meeting was adjourned at 5:35 PM. The next meeting of the Board will be held on January 20, 2015.

Respectfully submitted,

Susan C. Warren

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Assessors' Office Coordinator