



MINUTES
BOARD OF ASSESSORS
ASSESSORS' OFFICE - CITY HALL
APRIL 21, 2015

Present: Robert Goddard, Chair of Board of Assessors
Robert Pelchat, Member of Board of Assessors
Kem Rozek, Member of Board of Assessors
Susan Warren, Assessors' Office Coordinator
Also Present: Brian Salvas (for only part of meeting-when Board discussed his application)

1) **CALL TO ORDER**

The meeting was called to order at 3:30 PM.

2) **REVIEW & APPROVE MINUTES DATED MARCH 5, 2015**

Minutes for the meeting of March 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. Board Member Robert Pelchat seconded the motion. The motion was made, seconded and all concurred. The minutes of March 5 will be placed on file.

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

Wasileski, Stanley 220 Cates Hill Road Map 403 Lot 5

The Board reviewed Mr. Wasileski's veteran tax credit application and voted to approve it starting tax year 2015. They signed the application and response forms.

Veteran tax credit for widow of veterans or property placed in trust:

Baldassare, Madeleine	171 Jolbert Street	Map 110 Lot 30
Blanchette, Jeannette	432 Hillsboro Street	Map 130 Lot 204
Bugeau, Doris	415 Church Street	Map 120 Lot 323
Gamache, Pauline	607 Second Avenue	Map 119 Lot 383
Memolo, Florence	31 Cedar Street	Map 120 Lot 428
Whitney, James	116 Shepard Street	Map 111 Lot 65

The Board approved all the above applications and signed the appropriate forms. Confirmation of acceptance will be mailed to each applicant.

In order to expedite processing other items on the agenda, the Board voted to table the abatement applications until later if time permitted.

4) REVIEW & APPROVE TIMBER WARRANTS FOR TAX YEAR 2014

Reports of wood cut were filed by the following:

Benson, Robert	Map 407 Lot 3,8,9 & 12	\$ 1,634.02
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Guay, Albert & Mary	Map 407 Lot 3.020	\$ 260.64
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The Board reviewed the reports of wood cut, certifications and warrants and signed the forms for processing by the Tax Collector.

5) REVIEW & APPROVE EXCAVATION WARRANTS FOR 2014-2015

Reports of excavated material were filed by the following:

Guay, Albert & Mary	Map 407 Lot 3.020	\$ 112.78
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Dillon, Thomas & Scott	Map 407 Lot 3.010	153.50
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Drouin, Arnold	Map 404 Lot 9	7.84
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The Board reviewed these reports, the certifications and warrants. They signed all forms.

6) REVIEW & APPROVE NOTICE OF INTENT TO EXCAVATE FOR 2015-2016

The following notices of intent were filed:

Guay, Albert & Mary	West Milan Road	Map 407 Lot 3.020
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Dillon, Thomas & Scott	West Milan Road	Map 407 Lot 3.010
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Drouin, Arnold	Riverside Avenue	Map 404 Lot 9
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The Board reviewed the notices and signed them. The fee will be mailed to the State of New Hampshire.

7) OTHER BUSINESS

Ouellette, Gertrude 733 Third Avenue Map 119 Lot 455

A deferral had been granted to Mrs. Ouellette for tax year 2014. The property has now been sold and the deferral was paid off. The Board signed the discharge form to release the deferral.

Notice of Intent to Tax Property on Land of Another for tax year 2015

Chair Goddard signed the notices for Cecile Dumoulin ETAL of 177 Cates Hill Road for towers on Map 406 Lot 16 & 20; Barry & Marc Kelly Trustees for 30 East Milan Road Map 138 Lot 70 for buildings owned by White Mountain Lumber; Northwood Mobile Home Park for Manufactured Housing in Park Map 137 Lot 85 and Sabbow & Co, Inc for 1973 Hutchins Map 136 Lot 28 for building owned by Northern New England Telephone Operations LLC.

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,...". Member Robert Pelchat seconded this motion. All concurred. The Board of Assessors went into non-public session.

9) RESULT OF NON-PUBLIC SESSION

Board Member Robert Pelchat 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). Member Kem Rozek seconded the motion and stated that the Board was now in public session.

The Board approved elderly exemption applications for the following taxpayers:

Demers, Jeanne	498 Enman Hill Road	Map 131 Lot 4
Lemire, Olive	873 Fifth Avenue	Map 109 Lot 32
Pisani, Francis	1207 Main Street	Map 127 Lot 252
Riendeau, Dolores	260 Burgess Street	Map 117 Lot 7*

Mrs. Riendeau owns half of the property with other members of the family. She will therefore only receive only half of the entitlement. An elderly exemption for Sylvio Lapierre was also reviewed and discussed. The Board voted to deny this application as he did not meet the guidelines.

The Board also discussed an application for deferral from Carmen Morency of 196 Glen Avenue Map 117 Lot 50 and voted to grant the request. They signed the forms and Mrs. Morency will be notified.

At this time Mr. Brian Salvas of 275 School Street requested a meeting with the Board of Assessors to discuss his abatement application.

10) REVIEW ABATEMENT APPLICATIONS FILED FOR TAX YEAR 2014

Salvas, Brian & Lisa 275 School Street Map 119 Lot 81

With his abatement application, Mr. Salvas included what he believed to be comparable properties. These properties included 21 Hanover Road; 32 Sherry Street; 301 Church Street; 10 Grandview Drive and he also included a property up for sale in his neighborhood located at 59 Church Street (also known as 258 School Street). The Board reviewed his submissions and the Chair spoke to Mr. Salvas regarding the sales study process and establishment of an equalized ratio. The City's 2014 ratio was established by DRA at 142.2%. Mr. Salvas was not sure he understood the significance of this but felt he was being over assessed and should be given some relief. His property has an assessed valuation of \$146,600 and the properties he used in his application range from a low of 112,700 to a high of \$174,000. The property at 258 School Street (\$112,700) was deemed not be comparable as it is a two family and his is a large single family home. The Board had further discussion with Mr. Salvas and tried to explain that though the market was low that did not mean he was being unfairly assessed. Mr. Salvas asked what the next step was for appealing the Board's decision and he was instructed to wait for a letter from the Board informing him of their decision and what his right to appeal would entail. The Board thanked him for meeting with them and told him they would be making a decision in the near future. Mr. Salvas departed.

The Board discussed the application and the submitted comparable properties and voted to deny the application as they did not feel he met the burden of proof that he was being unfairly assessed. Mr. Salvas will be notified of this decision and his right to appeal.

Goddard, Robert ETAL 154 High Street Map 120 Lot 295

As this abatement was filed by the Chair of the Board of Assessors he recused himself from making any decision or signing any forms. The 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. It is deemed personal property. Board Member Kem Rozek made a motion to delete the value of the carport from the assessed value of 154 High Street and Board Member Robert Pelchat seconded the motion. The motion carried. The total taxable value was \$153,400 and was adjusted to \$149,400 for a decrease of \$4,000 and a tax decrease of \$134..

Krysmann, Eugene

301 Pleasant Street

Map 119 Lot 110

Chair Goddard recused himself from making any decision regarding this application as he had performed the appraisal that was submitted by Dr. Krysmann.

The Board members reviewed the appraisal and application. They discussed the property and the comparable commercial properties used and voted to deny the application.

325 Church Street Properties LLC 325 Church Street

Map 120 Lot 313

The assessed value noted on the application was \$57,900 but the actual 2014 taxable value was \$38,000. The agent (owner) states that the property is worth \$25,000. This is a two family which he believes is in a distressed nature due to lack of insulation and inability to effectively repair the defects coupled with low market comps leads him to believe the value should be lowered. The Board reviewed all submitted material and after discussion voted to deny the application.

Cegelis, Mark

122-124 Willard Street

Map 119 Lot 191

In his application Mr. Cegelis uses the assessed valuation of \$73,800 but the actual 2014 taxable value was \$65,800. His opinion of value for this property is \$54,000 based on real market dynamics of current 4 or larger multi-family units. The Board reviewed everything that was submitted, discussed the merit of the material and voted to deny the application.

22 Gerrish Street Properties LLC 22 Gerrish Street

Map 118 Lot 52

The agent (owner) Mark Cegelis states that the assessed valuation of this 4 family is \$93,100 when the 2014 actual taxable value was \$46,400. Comparable properties were listed on the application and the Board reviewed these. Mr. Cegelis' opinion of value was \$35,000 due to sales of units with more apartments than this property. The Board discussed the application and voted to deny the request.

Flying Landlord, LLC

452 Burgess Street

Map 130 Lot 258

This is a single family home. An appraisal was submitted as proof that the value should be around \$31,000. It is presently assessed at \$65,500. The Board reviewed the comparable properties used in the appraisal and found that the assessment of this property is in line with those properties and so voted to deny the application.

Lamontagne, Gary

110 Jolbert Street

Map 119 Lot 391

This is a single family home presently assessed at \$92,300. In his application Mr. Lamontagne states that the basement is unusable as it is wet and the front porch is in disrepair and retaining walls that are falling apart. His opinion of value is \$80,000. The Board voted to pass this abatement to Avitar for review due to the defects listed.

Lacasse, Raymond A

28 Bisson Road

Map 403 Lot 17

Mr. Lacasse wrote that he felt that the view land line was excessive when compared to other properties. After discussion the Board voted to decrease his view land line by 50% as his view is only 180 not a full 306 degrees. This will decrease the valuation from \$200,400 to \$190,400 which will result in a tax refund of \$334.

Lopez, Guy

31 Williamson Avenue

Map 125 Lot 95

This is a single family located in a Residential Area and assessed at \$116,800. The valuation was increased as he repaired the roof and had been receiving a temporary depreciation due to the roof condition which was removed in tax year 2014. The Board voted to deny this application.

Chernicki, Matthew ETAL 248 Burgess Street Map 117 Lot 9

This property was purchased in November 2014 from NH Housing. As NH Housing was the owner of the property no tax was set for tax year 2014. The applicant sites many deficiencies that need to be corrected to make this property livable. The City presently has a value on the home of \$59,300. The Board voted to have Avitar inspect this property and make a recommendation so the value may be adjusted for the first half of 2015.

Johnson, Gary & Deborah 163 Western Avenue Map 113 Lot 16

This two family is assessed at \$53,500. The issue at hand is the land value of \$13,700. They compare it to other parcels in the area and state that in their opinion it should only be \$7,000. The Board voted to submit the application to Avitar for review and recommendation.

Johnson, Gary & Deborah 723 Second Avenue Map 119 Lot 393

This two family is assessed at \$79,400. In the application they note that the property is in need of repair and that access along Jeskie Lane is now cut off making parking tight and less desirable. The Board voted to have Avitar review the property and issues listed in the abatement application and make recommendations.

Belanger, Andre & Rita 40 Jasper Street Map 120 Lot 243

The abatement application was filed on this single family home assessed at \$131,000 due to unsafe garage, a side porch which is merely recycled packing crate, poor access as drive is a gravel mess and the kitchen is in need of serious updating. Their opinion of value is \$80,000. The Board voted to let Avitar do an inspection and make recommendations.

Belanger, Andre & Rita 276 Pleasant Street Map 119 Lot 27

This is a commercial property used by Mr. Belanger as his art studio. The 2014 assessed value is \$100,200 and they feel it should be only \$76,000 as there are many unfinished aspects. At least 2 of the rooms are exposed lath & plaster and floors are merely painted and worn. It is in their opinion a pretty shell with very basic interior parts. They feel it would take significant money to bring it up to top quality. The Board voted to pass this application along to Avitar for inspection and recommendation.

Lynch, Laura 122 Hillside Avenue Map 119 Lot 164

This large single family is assessed at \$137,900 for tax year 2014. The owner's opinion of value is \$60,000 due to renovations/repairs that still need to be done. The Board discussed the materials submitted and voted to deny this application.

11) REVIEW ABATEMENT THAT HAD BEEN GIVEN TO AVITAR FOR REVIEW

Bedell, Penny 26 Seventh Street Map 127 Lot 260

After an interior inspection of the property by Avitar, they recommended the following changes: Second floor covering=carpet; change condition from "very good" to "fair"; correct sketch; fuel type=gas; add drywall as second wall cover; increase bath count to 2; roof covering=prefab metal; decrease condition factor of 1-story garage from 80 to 40 due to poor physical condition. The Board discussed these changes and voted to accept the recommendation. Once all changes are made the property valuation will decrease from \$91,800 to \$78,400 which resulted in a tax reduction of \$447.

Blanchette, David L & Kristen R 611 Champlain Street Map 129 Lot 142

An interior inspection was done and Avitar made the following recommendations:

Change condition from “good” to “average”; add 3% functional depreciation for outside access only to basement; remove physical depreciation for roof-5%; add 40% temporary depreciation for ongoing renovations of entire building; correct sketch. The Board reviewed these changes and voted to approve them. The valuation will decrease from \$85,500 to \$43,300 and will result in a 2014 tax reduction of \$1,409.

Croteau, Maurice & Natalie 652 Trudel Street Map 132 Lot 41

The following recommendations were made by Avitar after their interior visit of the property: add 9% functional depreciation for deficiencies and 25% temporary depreciation for renovations started. The Board approved these adjustments. The valuation will decrease from \$42,500 to \$31,800 and will result in a tax reduction of \$356.

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

Avitar conducted an interior inspection of this property and recommended the following changes: Add linoleum as second floor covering; change condition from “Good” to “Average”; correct sketch; add 16% functional depreciation for deficiencies. These changes will result in a revised parcel total of \$75,400. The 2014 valuation was \$96,800 so this reduction will result in a tax decrease of \$713.

Dionne, Mary 215 Madigan Street Map 110 Lot 124

The building was vacant at time of Avitar’s visit. The factual deficiencies listed on the abatement were regarding moisture and rot condition. She had addressed some areas but has not started on others. An adjustment is currently made in the depreciation table for the ongoing condition in the crawl space therefore the recommendation was to flag the card for annual review and make no further adjustment at this time. The Board agreed to deny this application.

Hague, Michael & Susan 309 Denmark Street Map 126 Lot 11

Avitar notes the following: This property has a shop with limited access. The landline should be reduced from 100% to 50% due to the limited access that exists. The shop should be reduced to 60% due to the fair condition. These changes would result in a decrease in valuation from \$12,600 to \$7,100 and a 2014 tax abatement of \$184.

MacPherson, Laura 286 Church Street Map 120 Lot 342

Avitar conducted an interior inspection of this property and recommended the following adjustments: Fireplace condition factor reduced to 50% as it is inoperable; add 10% functional depreciation exposed heat pipes; original windows, plywood cabinets, small kitchen-limited space, some older wiring. The Board reviewed the assessed valuation and voted to accept the recommendations. The valuation will decrease from \$125,300 to \$110,400 and produce a 2014 tax reduction of \$4973

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

Add 3% Physical Depreciation due to condition of exterior; 2% functional depreciation for wet basement; 2% temporary depreciation for ongoing construction of upper floor EPF area; 1 Story garage reduced from 80 to 60% for physical condition. The 2014 total assessment was \$123,900 and the changes will result in a revised assessment of \$112,900 and a tax reduction of \$367.

Quackenbush, Jeffrey

167 Washington Street

Map 119 Lot 207

After an interior inspection, Avitar made the following recommendations: Add 10% physical depreciation applied for condition of central heating system—cost to cure; add 5% functional depreciation for outdated kitchen and bath; change condition factor from “Very Good” to “Good”. The Board voted to accept these changes to the property record card. The 2014 valuation was \$118,800 and after changes it will be revised to \$94,000 and have a 2014 tax reduction of \$828.

Schlitz, Christine A

96 Clark Street

Map 118 Lot 12

This property is a two-story single family dwelling. The 2014 assessment was \$92,000. Avitar met with the property owner and conducted a walkthrough inspection. Based on this visit, Avitar recommended the following adjustments: condition changed from “average” to “very poor”; add drywall as second wall cover; add carpet as second floor cover; change bathroom count to 1.5; add 30% temporary depreciation applied for renovation that have been started; change garage/basement condition to 20 due to condition.

Supin, Boris & Inna

531 Hillsboro Street

Map 130 Lot 230

Avitar contacted Mr. Supin so they could set up a convenient time for a walkthrough. Mr. Supin decided to withdraw his abatement application and stated that no further action would be required. The Board voted to make no changes.

12) ADJOURNMENT

There being no further business, a motion to adjourn was made by Member Kem Rozek and seconded by Member Robert Pelchat. Motion was made and seconded to adjourn. The motion passed. The meeting was adjourned at 7:00 pm.

Respectfully submitted,

Susan C Warren

Assessors Office Coordinator