



MINUTES
BOARD OF ASSESSORS
ASSESSORS OFFICE - CITY HALL
SEPTEMBER 25, 2013

Present: Robert Goddard, Chair of Board of Assessors
Kem Rozek, Member of Board of Assessors
Susan C. Warren, Assessors Office Coordinator/Deputy City Clerk
Member Excused: Robert Pelchat, Member of Board of Assessors

1) **CALL TO ORDER**

The meeting was called to order at 5:30 PM.

2) **REVIEW & APPROVE MINUTES DATED AUGUST 21, 2013**

Minutes for the meeting of August 21, 2013, 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 VETERAN TAX CREDIT APPLICATIONS**

A veteran tax credit application from Albert D Montesi of 156 Park Street was reviewed and approved by the Board. Mr. Montesi qualifies for the veteran tax credit and will start receiving the credit tax year 2013. He will be notified of the Board's decision.

A veteran tax credit application from Pauline Bergeron of 36 Countryside Avenue was reviewed by the Board. The applicant's spouse served in the military. However, the dates on the DD214 do not qualify him for the tax credit. The Board voted to deny her application and Mrs. Bergeron will be notified of this decision and the qualifying dates will also be sent to her.

4) **REVIEW & DISCUSS CORRESPONDENCE FROM DANIEL J ROY OF 280 NORWAY STREET**

A letter dated August 21 and received August 23, 2013 was presented to the Board for their review and discussion. The dwelling was damaged by a fire on May 11, 2013, and though the outside structure is intact the property has been deemed inhabitable. At a prior meeting the Board had been notified of new legislation that took effect April 1 regarding proration of damaged buildings (RSA 76:21). RSA follows:

CHAPTER 76 APPORTIONMENT, ASSESSMENT AND ABATEMENT OF TAXES

Prorated Assessments for Damaged Buildings Section 76:21 *76:21 Prorated Assessments for Damaged Buildings. –

- I. Whenever a taxable building is damaged due to unintended fire or natural disaster to the extent that it renders the building not able to be used for its intended use, the assessing officials shall prorate the assessment for the building for the current tax year. For purposes of this paragraph, an unintended fire means a fire which does not arise out of any act committed by or at the direction of the property owner with the intent to cause a loss.

- II. The proration of the building assessment shall be based on the number of days that the building was available for its intended use divided by the number of days in the tax year, multiplied by the building assessment.
- III. A person aggrieved of a property tax for a building damaged as provided in paragraph I shall file an application with the assessing officials in writing within 60 days of the event described in paragraph I.
- IV. Proration of the assessment shall be denied if the assessing officials determine that the applicant did not meet the requirements of this section or acted in bad faith.
- V. The total tax reduction from proration under this section for any city or town shall be limited to an amount equal to 1/2 of one percent of the total property taxes committed in the tax year. If the assessing officials determine that it is likely that this limit will be reached, the proration shall not be applied to any additional properties.
- VI. Nothing in this section shall limit the ability of the assessing officials to abate taxes for good cause shown pursuant to RSA 76:16.
- VII. Appeals of a decision under this section shall be to the board of tax and land appeals or the superior court as set forth in RSA 76:16-a or RSA 76:17.
Source. 2012, 169:2, eff. April 1, 2013.

The Board voted to grant relief even though the request is after the 60 days as this is new legislation and per his letter he states that he had contacted the office at the time of the fire and was told to wait. Because the phone is not always answered by the Assessor Office Coordinator, this may have occurred. Once the tax rate is set, the Board will revisit this issue and determine the adjustment to the tax bill. The taxpayer will be notified of the Board's decision.

5) **OTHER BUSINESS**

REVIEW & APPROVE STEWARDSHIP PLAN FROM ROBERT BENSON FOR MAP 402 LOT 15 AND MAP 407 LOT 12

A stewardship plan for property owned by Robert Benson (Map 402 Lot 15 and Map 407 Lot 12) compiled by Forester Martin Duffany of Wagner Forest Management, LTD was reviewed by the Board. They voted to accept the plan and the above noted lots will continue to receive the current use rate for managed forest land.

REVIEW & APPROVE ABATEMENT FORMS FOR TANK(S) OWNED BY MUNCE'S SUPERIOR PETROLEUM INC PREVIOUSLY LOCATED ON FORMER MILL SITE

The tank(s) previously located on former mill site were removed. It is unsure when this occurred as no permit was issued and no notification was made. Taxes for 2010 and 2011 on this item are outstanding. The Board voted to table the abatements at this time pending further investigation by Avitar regarding the ownership of the tanks.

REVIEW 2013 UTILITY VALUATIONS AS SUBMITTED BY GEORGE E SANSOUCY, PE LLC

The Board discussed the 2013 utility valuation report submitted by George E Sansoucy PE LLC. The Board voted to table the issue at this time and set a meeting for Friday, September 27, 2013 at 3:30 pm. The purpose of the meeting will be to set utility values for this tax year.

6) ADJOURNMENT

There being no further business, a motion to adjourn was made by Member Rozek and seconded by Chair Goddard. Motion was made and seconded to adjourn. The motion passed. The meeting was adjourned at 8:05 pm. The next meeting of the Board of Assessors is scheduled for Friday, September 27, 2013, at 3:30 pm. The sole purpose of this meeting will to be review utility valuations as submitted by George E Sansoucy, PE LLC, for tax year 2013 and set utility values for this tax year.

Respectfully submitted,

Susan C. Warren

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Assessors' Office Coordinator