



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

Present: Robert Goddard, Chair of Board of Assessors
Kem Rozek, Member of Board of Assessors
Robert Pelchat, Member of Board of Assessors
Jim Wheeler, City Manager – for portion of meeting
Susan Warren, Assessors' Office Coordinator
Bryan Chevarie, Assessors' Office Coordinator

1) CALL TO ORDER

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

2) REVIEW & APPROVE MINUTES DATED AUGUST 19, 2015 & AUGUST 24, 2015

The minutes for the meetings of August 19, 2015 and August 24, 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. Member Robert Pelchat seconded the motion. The motion was made, seconded and all concurred. The minutes of August 19 and August 24 will be placed on file.

3) REVIEW VALUES FOR THE MS-1

The Board reviewed the updated values of the MS-1 form. Office Staff noted that these are preliminary numbers from KRT and that George Sansoucy has given utility companies until October 31st to respond. This will necessitate that an MS-1 extension be obtained from the Department of Revenue Administration. The Board signed the extension form request and it will be submitted to the DRA.

Jim Wheeler explained that the projections he made this past spring are consistent with the numbers we are now seeing from KRT. Current estimates show that the City is going to lose approximately \$56 million in property values. This would translate into an increase in the tax rate from \$33.35 to \$38.80. Chair Goddard asked if this figure includes adjustments resulting from a lower county tax and education liabilities. Jim Wheeler explained that he included an estimated reduction in the county tax along with utilizing almost \$1 million of the unappropriated surplus to arrive at the \$38.80 figure. Chair Goddard noted that this translates to a 16% increase in the tax rate.

Robert Pelchat pointed out that this valuation will be hard on those who want to sell their homes. Jim Wheeler pointed out that these values are derived from the market, and that an increase in demand is what will lead to improving valuations. Kem Rozek noted that there is a section of properties over \$100,000 tax-assessed value that have seen an increase in assessments. Chair Goddard noted that these homeowners will see a significant increase in their tax bills if the current projections hold. Jim Wheeler explained that utilities comprise 40% of our tax base and that their values are expected to increase.

Chair Goddard explained that the Board is tasked with determining if the assessment process is performed properly. He believes that KRT has done a good job overall.

4) DISCUSS 2015 RATIO STUDY SUMMARY REPORT

Office staff passed out the sales study summary report to the Board. It was noted that we still didn't pass one of the criteria. Staff believes that residential land valuations need to be readdressed by KRT. Kem Rozek explained that she has heard from citizens who do not understand how their valuations were determined. Chair Goddard explained that KRT is supposed to be taking Avitar's data and carrying it forward, while making any changes via their data-verification processes. The Board discussed whether KRT has taken Avitar's information into account as much as they should have. They agreed that communication is vital in our relationship with KRT and we will work to discuss any inconsistencies that arise in the assessing process.

The Board discussed whether it would make sense for KRT to review abatement requests before they are submitted for their review. Office staff pointed out that it is part of their contract and would be helpful for them to see any trends in abatement requests. The Board was in agreement that this should be a standard practice going forward.

5) PRORATION APPLICATION PER RSA 76:21 (FOR DAMAGED BUILDINGS)

The Board reviewed an Application by Frank Gauthier. Taxpayers can now file a pro-rated application due to the passing of a new law. The Board passed the application along to Doug Irvine, City Assessor with KRT.

RSA 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.

6) REVIEW, DISCUSS, & APPROVE VETERAN TAX CREDIT APPLICATIONS

Bisson, Lorraine	Map 128/Lot 119	103 Cedar Street
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The Board reviewed Ms. Bisson's application and voted to grant the veteran tax credit starting tax year 2015. The application and response forms were signed by the Board.

Lagrange, Jeffrey **Map 109/Lot 37** **117 Wight Street**

The Board reviewed Mr. Lagrange's application and voted to grant the veteran tax credit starting tax year 2015. The application and response forms were signed by the Board.

Davis, Edward **Map 125 Lot 6** **465 Sweden Street**

The Board reviewed Mr. Davis' application and voted to grant the veteran tax credit starting tax year 2016. The application and response forms were signed by the Board.

7) 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.

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 application for Rita Bouthot of 20 Bemis Street starting tax year 2015. All forms were signed and Ms. Bouthot will be advised of this decision.

8) LETTER OF AGREEMENT FOR PILT PAYMENT RE: SENIOR LIVING AT NOTRE DAME, LP – REVIEW AND APPROVE LETTER FOR PILT AGREEMENT

The Board reviewed and signed a letter for Luther Kinney, Director of Property Management for AHEAD regarding a PILT agreement between the City and the senior housing facility at Notre Dame, LP.

9) REVIEW STUMPAGE VALUE LIST FOR OCTOBER 1, 2015 TO MARCH 31, 2016

The Board reviewed the ongoing stumpage report, which will be used on all operations from October 1 to March 31.

10) LAND USE CHANGE TAX FOR PROPERTY SOLD TO CHRISTOPHER CARSON ON LOON ROAD MAP 407/LOT 13.03

The Board reviewed and signed off on the land use change tax for the parcel on loon road located on Map 407/Lot 13.03 to Christopher Carson. The parcel was purchased for \$30,000 and a 10% tax was imposed (\$3,000).

11) REVIEW STEWARDSHIP PLAN FOR MAP 403/LOT 2 - RACHEL GODBOUT

Land that is identified as being in Current Use requires an updated stewardship plan every five years. The Board reviewed and signed their acknowledgement of the plan presented for Rachel Godbout Map 403/Lot 2.

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 next meeting of the Board will be held in the near future. The meeting adjourned at 5:00 pm.

Respectfully submitted,
Bryan Chevarie, Assessors' Office Coordinator