



MINUTES  
BOARD OF ASSESSORS  
ASSESSORS OFFICE - CITY HALL  
MAY 23, 2012

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

1) **CALL TO ORDER**

The meeting was called to order at 5:35 PM.

2) **REVIEW & APPROVE MINUTES DATED MAY 16, 2012**

Minutes for the meeting of May 16, 2012, were e-mailed to the Board for their review prior to this meeting. A motion was made by Robert Pelchat to accept the minutes as typed. Member Kem Rozek seconded the motion. The motion was made and seconded and all concurred. The minutes of May 16th will be placed on file.

3) **CONTINUE 2011 ABATEMENT PROCESS**

Mason, Richard – 38 Demers Street – Map 121 Lot 45

The Board discussed the abatement application and read Avitar's recommendation. The taxpayer noted that due to a fire lane on both sides of the street there was no parking available, a back wall was not level and there was no entrance to cellar from inside dwelling. After inspection, Avitar recommended that the application be denied. The property has ample off street parking, functional depreciation has already been applied for the lack of interior access to basement and though the wall is not plum it does not affect the value of the property.

Reed, Robert & Lorraine

Mr. & Mrs. Reed own several properties in the City. They filed an abatement application on five of the seven properties they own. Income/Expense information was given for the rentals and sales of properties in the City were also attached. Avitar met with the owners to discuss the various buildings. The Board started to look at the abatement application and the recommendations from the assessing firm.

119-105      88 High Street

This is a three story five unit building. The present assessment is \$141,200. Avitar noted that the building as a whole does need maintenance and upgrades throughout. The recommendation was to change normal depreciation from good to average and correct section of sketch.

119-132      81-83 Granite Street

This is a three story six unit building with an assessment of \$65,200. The Reeds had sold the property in 2008 but held the mortgage. They repossessed ownership after it was abandoned and had frozen up. The entire building had to be renovated. Five of the six units have been completed. After discussion with Mr. Reed and an exterior inspection, Dave Woodward of Avitar recommended changing the physical depreciation from 10% to 5% and adding a 5% temporary depreciation.

At this point the Board noted that 81-83 Granite Street and the remaining three parcels (130-24 285 Coos Street; 132-172 396 Forbush Avenue; 119-443 740 Second Avenue) all stated in Avitar's recommendation that Mr. Reed verified all the physical information and an exterior inspection was conducted but no mention of an interior inspection being conducted. The Board had requested interior inspections be done on all these properties so that a fair assessment could be set. The Board expressed their concern and dissatisfaction with the process followed on this abatement application. The Board voted to table this abatement application and request that interior inspections be performed with a deadline of June 20 (the next meeting of the Board) being given to Mr. Woodward. This will allow the Board to address the application prior to the abatement deadline of July 1.

Tate, John R Jr. – 637 Western Avenue – Map 117 Lot 96

On the abatement form Mr. Tate wrote that the section marked FFF was not finished and should be marked as basement. The Board had requested that Avitar conduct an interior inspection to verify the facts noted in the application. Avitar's recommendation notes that a field review was conducted but no mention was made of an interior inspection. The Board tabled this abatement request pending verification from Avitar that the interior inspection was performed.

Clark, John – Estate of – 79 Seventh Street – Map 127 Lot 175

Paula Fournier, Administrator of the Estate of John Clark filed an abatement application and wrote a description of the property. Neither apartment has a normal bath; the porch upstairs needs work; all windows and doors need to be replaced. There is no insulation and the roof needs to be replaced or repaired. The heating system is not dependable and the wiring is old. Dave Woodward of Avitar did an inspection of the property and based on this recommended the following: Normal depreciation be changed from average to fair due to the overall physical condition of dwelling; add plaster as second interior wall cover; delete hardwood flooring and insert laminate; correct sketch for 12x6 fff/crl and relabeled to fff/bmu; add 10% functional depreciation for cost to cure the two bathrooms. The 2011 valuation was \$44,000. These adjustments will result in a revised assessment of \$32,500 and a tax abated of \$365. The Board voted to accept these changes. The administrator will be notified of this decision.

Gagne, Thelma-Estate of – 1655 Main Street – Map 126 Lot 151

The Administrator of the Estate, Susan Gallagher, listed the need for electrical updating; hardwood floors that need to be refinished; plaster wall that are cracked; windows that need to be replaced and a back porch that needs repair/replacement. This is a single family home built circa 1920. Based on a physical visit by Dave Woodward, he recommended the following changes be made: Normal depreciation changed from average to fair due to the overall condition of the home; increase functional depreciation by 30% to consider the deficiencies; linoleum listed as second floor cover; correct sketch. Once these changes are made the assessment will decrease from \$87,800 to \$51,400 and will result in a tax abatement of \$1,154. The Board reviewed all the documentation and voted to accept Avitar's recommendation. Proper forms were signed and the administrator will be advised of the decision.

Labrecque, Nicholas – 84 Cedar Street – Map 128 Lot 30

This property was purchased by Mr. Labrecque from Fannie Mae at foreclosure sale. The dwelling was not properly closed and there is extensive water damage due to pipes bursting and furnace failure. The heating, electrical and plumbing systems are all in need of being replaced. After interior inspection and review of photos that the homeowner had taken, Avitar recommended adding 5% physical depreciation for the very poor condition of the roof which has

exceeded its functional lifespan; apply 30% temporary depreciation which will be adjusted as repairs are done; lower the condition factor of the 24x24 garage from 100 to 40 due to its overall poor condition. These changes will decrease the assessment from \$94,800 to \$49,500 and will result in tax abatement for tax year 2011 of \$1,436. The Board reviewed the form and Avitar's recommendation and voted to have the changes made. The forms were signed and the taxpayer will be notified of this decision.

Chaloux, Jules A & Rosemarie – 5 Guilmette Street – Map 128 Lot 110

This is a two story single family home erected in 1900. The owners filed the abatement stating that the property has a market value of \$57,500 was stated as an opinion of value and which was attached to the abatement application. Mr. Woodward visited the subject property but was not allowed an interior inspection. He did an exterior inspection and full measure of the home and outbuildings to ensure the physical information on the property record card was correct. He also reviewed the comps supplied as well as Connie Jackson's response letter to the Board dated January 31, 2012. His recommendation is: all assumptions and conclusions made by Ms. Jackson in her review of the appraisal were correct; all exterior factual information gathered are correct and Avitar assumes the interior information provided by the homeowner is correct; apply 7% added physical depreciation for the subjects less than good exterior condition. This change will result in a new parcel value of \$78,200 from \$84,300 and grant a tax reduction of \$194 for tax year 2011. After review, the Board voted to grant the reduction in value to \$78,200. The Board signed the forms and the taxpayer will be notified of their decision.

Keene, Dorothy B & Robert A – 109 Highland Park Avenue – Map 127 Lot 61

This abatement application had previously been denied by the Board stating that the taxpayer failed to demonstrate dated methodology and that no sales analysis supporting a suppressed value. After a phone conversation with Kathlyn Keene, office staff determined that Avitar should visit this property. Mr. Woodward determined that the interior was dated and the kitchen was very small. He added 5% functional depreciation for these reasons and increase physical depreciation from 2% to 5% for condition of roof. The Board discussed these changes and agreed to accept them for tax year 2011. This resulted in a decrease in valuation from \$86,700 to \$80,400 and a decrease in 2011 tax of \$200. The Board signed required forms and the taxpayer will be notified of this decision.

**4) REVIEW & DISCUSS LETTER FROM AVITAR WITH THEIR PROPOSAL FOR UPDATE**

A letter dated May 17 from Loren J Martin, President of Avitar was reviewed by the Board. Avitar is proposing that the City petition the DRA to move the certification year from 2015 to 2012 and conduct the statistical portions of the certification in 2012. A review of sales demonstrated that there exists a shift amongst differing strata groups which leads to unfair assessments with certain properties not paying their proportionate share of the tax burden. Avitar included a revised five year contract which spreads the payment for the update over three years at a savings over the five year period of \$24,700. The Board voted to table the draft letter written on May 17 and seek legal counsel for guidance.

**5) REVIEW & APPROVE 2012 NOTICE OF INTENT TO EXCAVATE FROM ALBERT & MARY GUAY**

A notice of intent to excavate for tax year April 1, 2012 to March 31, 2013 was reviewed and approved by the Board. Mr. & Mrs. Guay will be excavating approximately 5,000 cubic yards of material on property they own on Route 110 shown as Map 407 Lot 3.020 on the City tax map.

The fee of \$100 will be mailed to the State of New Hampshire with the yellow and pink copies of this form.

6) **REVIEW & DISCUSS 2011 REPORT OF EXCAVATED MATERIAL FROM THOMAS DILLON**

A report of excavated material was filed by Thomas & Scott Dillon for Map 407 Lot 13. They state that "No Material Sold for This Period. The Board accepted the report and it will be placed on file. This is the last report for tax year 2011.

7) **SIGN THE 2012 FIRST HALF TAX WARRANT**

A report comparing the 2011 and 2012 first half values, exemptions and credits was distributed to the Board for their review. This was a preliminary report based upon acceptance of the above changes to properties suggested by Avitar. As the Board tabled some of them, the totals will change slightly but the gross 2012 first half tax will remain in the \$6.7 million dollar range. The Board approved and signed the blank warrant. The total tax will increase slightly due to the delay in taking action on the abatement applications presented this evening.

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

Chair Goddard called for the meeting to go into non-public session. 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 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 information provided as the information is confidential material and not right to know. Member Kem Rozek seconded the motion. The Board of Assessors went into public session.

An elderly exemption application for Lucille Robinson of 478 Hillsboro Street was reviewed and discussed. The Board voted to grant the application and the exemption will take effect for tax year 2012. The application and response forms were signed and Mrs. Robinson will be notified of the decision.

10) **ADJOURNMENT**

A motion to adjourn was made by Kem Rozek and seconded by Robert Pelchat. Motion was made and seconded to adjourn. The motion passed. The meeting was adjourned at 7:15 pm. The next meeting of the Board of Assessors is scheduled for June 20, 2012 at 5:30 pm.

Respectfully submitted,

Susan C. Warren

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Assessors Office Coordinator/Deputy City Clerk