



MINUTES
BOARD OF ASSESSORS
ASSESSORS OFFICE - CITY HALL
APRIL 3, 2013

Present: Robert Goddard, Chair 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
Also Present: City Manager Patrick MacQueen (for a portion of the meeting)

Please note that the Board of Assessors held a non-meeting per RSA 91-A:2, I (b) legal consultation.

1) CALL TO ORDER

The regular meeting was called to order at 6:05 PM.

2) AVITAR CONTRACT FOR A STATISTICAL UPDATE

A motion was made by Member Kem Rozek to "enter into a contract with Avitar re: statistical update subject to review of terms and conditions by Board, City Manager, City Attorney and City Assessing Staff". Member Robert Pelchat seconded the motion. The motion passed. The next step is receiving approval from Mayor & City Council to enter into an agreement with Avitar. City Manager, Patrick MacQueen, departed and requested that Chair Goddard attend the 2013 Budget Meeting which was being held at 6:30 pm so Chair Goddard could answer any questions the Mayor and City Council may have regarding the contract.

3) REVIEW & APPROVE MINUTES DATED MARCH 12, 2013

Minutes for the meeting of March 12, 2013, were e-mailed to the Board for their review prior to this meeting. A motion was made by Board Member Robert Pelchat to accept the minutes as typed. Board member Kem Rozek seconded the motion. The motion was made, seconded and all concurred. The minutes will be placed on file.

At this time Chair Goddard excused himself to attend the Council meeting that was being held. The remaining members voted to table the review of 2012 Abatement Applications until Chair Goddard's return.

4) REVIEW, APPROVE & SIGN EXCAVATION NOTICES & REPORT

The Board reviewed and signed a 2012 supplement notice of intent to excavate for Albert & Mary Guay for Map 407 Lot 3.020. The Board reviewed and signed a certification and warrant for Arnold Drouin, Map 404 Lot 9, due to the filing of his 2012 report of material excavated. The tax due is \$9. They also approved Mr. Drouin's Notice of Intent to Excavate on Map 404 Lot 9 for tax year 2013.

5) REVIEW 2012 ABATEMENT APPLICATIONS

OWNER

LOCATION

MAP LOT

Desjardins, Phillip L

27 Countryside Avenue

Map 137 Lot 97

The Board reviewed the recommendation written by Avitar and approved the recommendations as an interior inspection was conducted with the homeowner verifying the information. The 2012 assessed value was \$155,800. The condition factor on the garage was reduced from 60 to 40 to adjust for the

poor condition of roof; the condition factor of the screen house was reduced from 80 to 60 as structure is no more than an average structure in average condition; the 3x4 canopy subarea was

changed to open porch as the subarea CAN is used strictly for commercial property; the style of home was changed from ranch to cape; removed the finished basement area as noted on sketch as that section does not reach the appropriate level to be considered finish living space; an additional 10% functional depreciation was applied to acknowledge the layout, design, shape and size of the bedrooms on the upper floor. Based on these changes, the revised assessment is \$129,900. This is a reduction of \$25,900 and will result in a tax reduction of \$837 for tax year 2012.

Grand School Property Group LLC 181 Cole Street

Map 119 Lot 120

The Board reviewed the recommendation done by David Woodward of Avitar. The 2012 assessed value for 181 Cole Street was \$112,700. The taxpayer's opinion of value was \$58,000 and stated in the application that there was no sales data to support the assessed value; the overall condition of the building was overstated; the lot was substandard and the land value is only half of the stated value. Mr. Woodward compiled information on five other properties in the City that he felt were comparable in order to demonstrate that the subject property is being fairly and equitably assessed. All are mixed use properties with a combination of residential apartment space and commercial office and/or retail space. The comparable properties are:

Map Lot	Location	Assessed Value
Map 129 Lot 51	324 Main Street	\$ 142,000.
Map 119 Lot 3	94 Main Street	94,100.
Map 127 Lot 242	1131 Main Street	124,400.
Map 117 Lot 45	232 Glen Avenue	119,100.
Map 119 Lot 265	71 Hillside Avenue	119,200.

The Board voted to deny the abatement as recommended by Mr. Woodward.

Ramsey, Russell J

136 Sweden Street

Map 127 Lot 169

After an interior inspection of both dwellings was conducted with the property owner verifying the factual information and listening to the taxpayer's concerns, Dave Woodward of Avitar made the following recommendations: Card 1; reduce the condition factor of the garage from 100 to 60; increase bathroom count to 2; correct sketch; add a 5% economic depreciation due to the presence of two buildings on the same lot. Card 2: change the floor covering from concrete to laminate; correct sketch; and adjust the economic depreciation from 10% to 15%. After these adjustments are made the 2012 total assessed value for both buildings will be reduced from \$117,000 to \$110,100. This will reduce the assessed value by \$6,900 and will result in a reduction of \$223 for tax year 2012.

Roy, Robert S & Helen

313 Wight Street

Map 109 Lot 62

An interior inspection was conducted with Mr. Roy to verify the factual information and to hear his concerns. Dave Woodward of Avitar noted that the overall condition of the building was fair. He recommended the following changes: change normal depreciation from average to fair due to overall physical condition of the building; correct interior wall covering; correct sketch. The changes will reduce the 2012 assessed value from \$73,000 to \$63,500 and result in a reduction of \$306 for tax year 2012.

6) NORTHERN NEW ENGLAND TELEPHONE OPERATIONS LLC MAP 119 LOT 97

A memo from the Tax Collector, Patricia Chase, was presented to the Board. She requested that the Board abate the balance of the 2009 property taxes on the above noted parcel. Northern New England Telephone Operations LLC went through bankruptcy and the bankruptcy paid most but not all of the 2009 taxes with unpaid portion being discharged by the Bankruptcy. The Board signed an abatement form in the amount of \$376.59 for the unpaid portion of the 2009 tax.

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

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

8) 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.

Tax deferrals for the 2010 property taxes and 2011 sewer tax were approved for Lisa Sims of 356 School Street. Proper documents were signed and the taxpayer will be sent notices for her signature prior to recording same with the Registry of Deeds.

Tax deferrals for 2010, 2011 and 2012 property taxes were approved for Laura MacPherson-Conley of 286 Church Street. The Board signed the deferral notices. The taxpayer will be sent the notices for her signature prior to having it recorded with the Registry of Deeds. Chair Goddard returned to the meeting prior to approval of these liens and also signed the forms.

9) REVIEW OF 2012 ABATEMENT APPLICATIONS (Continued)

Tom & C Realty LLC

5 Victoria Lane

Map 140 Lot 13 L2

The Board discussed the manufactured housing units located in Riverside Heights and those located in the Northern Forest Mobile Home Park. Chair Goddard stated that the units in Riverside Heights should not be considered as being "Average 4 EXC" quality as they are no more than Average quality. After discussion, the Board voted to reduce the quality to average. This adjustment will decrease the 2012 assessed value from \$100,300 to \$76,400 for a total reduction in assessment of \$23,900 which resulted in a decrease of \$773 in the 2012 taxes.

Tom & C Realty LLC

7 Victoria Lane

Map 140 Lot 13 L4

The Board discussed the manufactured housing units located in Riverside Heights and those located in the Northern Forest Mobile Home Park. Chair Goddard stated that the units on Victoria Lane should not be considered as being "Average 4 EXC" quality as they are no more than Average quality. After discussion, the Board voted to reduce the quality to average. This adjustment will decrease the 2012 assessed value from \$98,900 to \$74,900 for a total reduction in assessment of \$24,000 which resulted in a decrease of \$776 in the 2012 taxes.

Labonte, Adam J & Kristin B

4 Victoria Lane

Map 140 Lot 13 L1

This manufactured housing unit is located in the same housing development as the prior two properties. It also had an "Average 4 EXC" quality. The Board voted to lower the quality to Average. This resulted in a decrease in value of \$28,600. The 2012 assessed value was \$115,000 and was special warranted for \$2,474 and this adjustment will decrease the value to \$86,400. This property was taxed for 243 days by special warrant issued on December 12, 2013. Calculating the tax based on the adjusted valuation would mean a tax of \$1,858. The resulting reduction in tax will be \$616.

Raymond, Claude & Terry

19 Jericho Road

Map 109 Lot 68

The Board reviewed the abatement application. The owners' provided a comparative analysis using property at 30 Jericho Road, 355 Goebel Street and 167 Glen Avenue. Their opinion of market value was listed at \$163,000. The Board voted to change the property type on both buildings from "Garage/Service Station" to "Industrial Warehouse"; change the condition on card from "Good" to "Average" on card 1; and add 30% economic depreciation to card 1. These changes resulted in a decrease of total value from \$390,400 to \$290,900. The reduction of 2012 taxes is \$3,215.

The prior four property owners will be notified of the adjustments made and the Tax Collection Department will be advised so refunds may be made.

The remaining abatement applications were tabled and will be reviewed at the next meeting.

10) ADJOURNMENT

A motion to adjourn was made by Member Pelchat and seconded by Member Kem Rozek. Motion was made and seconded to adjourn. The motion passed. The meeting was adjourned at 8:20 pm. The next meeting of the Board of Assessors is scheduled for Wednesday, April 10, 2013 at 5:30 pm.

Respectfully submitted,

Susan C. Warren

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Assessors' Office Coordinator/Deputy City Clerk