



MINUTES
BOARD OF ASSESSORS
ASSESSORS' OFFICE - CITY HALL
MAY 6, 2014

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

1) **CALL TO ORDER**

The meeting was called to order at 3:30 PM. Chair Goddard was absent for a small portion of the meeting.

2) **REVIEW & APPROVE MINUTES DATED APRIL 8, 2014**

Minutes for the meeting of April 8 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 will be placed on file.

3) **REVIEW & APPROVE VETERAN TAX CREDIT APPLICATIONS**

A veteran tax credit application from Joseph Lapuma of 71 Wood Street, Map 135 Lot 50 was filed with a letter from Veterans Administration stating that he was 100% service connected disabled. The Board voted to grant the \$700 veteran tax credit and signed the appropriate paperwork. Richard W Maurer of 535 Burgess Street, Map 130 Lot 304, filed a regular veteran tax credit application. He submitted his DD-214 which shows service from 10/29/1979 to 8/31/1992 with notation that he served from 1990 to 1992 in support of Operation Desert Shield/Storm. The Board voted to grant the \$150 veteran tax credit starting tax year 2014.

4) **REVIEW & APPROVE NOTICE OF INTENT TO EXCAVATE 2014-2015**

The following taxpayers filed a Notice of Intent to Excavate for tax year 2014-2015:

Owner	Location	Map Lot
Guay, Albert & Mary	West Milan Road	Map 407 Lot 3.02
Dillon, Thomas R & Scott	Head Pond Road	Map 407 Lot 13.01

The Board reviewed the filings and, as all property taxes have been paid, the Board signed the forms. The signed forms and checks for State of NH will be mailed to the Department of Revenue Administration.

5) **REVIEW & APPROVE 2013-2014 EXCAVATION CERTIFICATION**

A Report of Excavated Material was received from Albert & Mary Guay for property they own on West Milan Road shown on City Tax Map 407 Lot 3.02. They excavated a total of 7,010 cubic yards of material. They will be billed \$140.20. The warrant and accompanying paperwork was reviewed by Board and signed. Copies will be distributed to the Department of Revenue and the Collection Department for billing.

6) **REVIEW & APPROVE 2013-2014 TIMBER TAX CERTIFICATION**

The following Reports of Timber Cut were filed:

Owner	Location	Map Lot	Amount Due
AVRRDD	Blais Street	Map 132 Lot 68	\$ 2,133.13
Bouthillier, Allen	West Milan Rd	Map 408 Lot 1 & 407 Lot 3.30	\$ 66.66

The Board reviewed the Reports, Certifications and Warrants and signed the appropriate forms. Copies will be distributed to the Department of Revenue and the Collection Department for billing.

7) **REVIEW & APPROVE CURRENT USE APPLICATIONS**

Board Chair Goddard entered the meeting and was present for the review of two current use applications.

Current Use applications were filed by Lorraine Villeneuve, 123 West Milan Road, Map 402 Lot 10 (Placing 32 acres in Current Use) and Gary & Janet Lavoie, Lot on West Milan Road, Map 402 Lot 8 (Placing 56 acres in Current Use). The applications were completed properly. Maps designating the acreage and location for the various types of forest land for both filings were in order. The Board voted to accept both applications. The taxpayers will be notified of this decision. The next step is to get both recorded at the Registry of Deeds and have the owners complete a matrix regarding the properties in question.

8) **REVIEW & DISCUSS 2013 ABATEMENT RECOMMENDATIONS FROM AVITAR**

The following abatement applications were reviewed:

Demers, Jeanne H Trustee **Enman Hill Road** **Map 131 Lot 10**

This application was tabled pending additional information regarding merging this lot with the house lot. The Chair Robert Goddard has gathered data regarding court cases that deal with the issue of merging lots separated by a City street.

Blais, Isabelle-Estate Of **27 Tenth Street** **Map 126 Lot 145**

This property was assessed for \$147,400 in 2013. The opinion of value stated is \$110,000. An appraisal was submitted with the appraiser's opinion being \$125,000. David Woodward of Avitar Associates did an interior inspection of the property and recommended the following changes: Add fireplace in basement; Only 2 bathrooms; Correct sketch; Add 5% physical depreciation for condition of floor in hot tub area; adjust functional depreciation from 2% to 12% due to dated interior and wet basement. The Board reviewed the application, appraisal, recommendation and property record card. They voted to accept Avitar's recommendation and lower the valuation to \$130,000. This will reduce the valuation by \$17,400 and the 2013 tax by \$ 574.

Coulombe, Gary **239 Norway Street** **Map 127 Lot 214**

Mr. Coulombe lives at 247 Norway Street and purchased the abutting property at 239 Norway Street in March 2013. Since the purchase he has merged the parcels with a stipulation that the 239 Norway Street would no longer be considered a domicile. The home at 239 Norway Street has no kitchen, no heat and is in the state of disrepair. After inspection by David Woodward of Avitar he made the following recommendations: The building be reclassified as a 2 story barn with basement. The Board voted to accept this recommendation. These changes will reduce the value from \$ 79,300 to \$34,300. The 2013 tax was abated for a total of \$1,485.

BB & K Holdings

480 Goebel Street

Map 130 Lot 389

The 2013 assessment was \$63,700. After interior review, David Woodward of Avitar made the following recommendations: Normal Depreciation should be changed from Average to Fair; Add 50% physical depreciation as the building has been gutted and is nothing more than a shell with a few interior walls for support; Condition Factor of both outbuildings should be reduced from 60 to 40 due to the poor condition of each; Change the bedroom count to 0. These changes would result in an assessed value of \$27,000. The Board voted to accept the changes and signed the proper forms which will reduce the 2013 tax by \$1,211.

BB & K Holdings

505 Goebel Street

Map 130 Lot 397

The 2013 assessment was \$28,500. After David Woodward of Avitar conducted an interior inspection and recommended the following changes: Delete the 16x18 garage; Delete 4x5 enclosed porch and change storage/storage to just storage; Apply 30% physical depreciation as the building is nothing more than a shell with minimal interior walls; Reduce the condition factor on the 18x20 garage by 5% due to poor condition. This will result in a new parcel total of \$26,300 a reduction of \$2,200 in value and a \$72 reduction in 2013 tax. The Board reviewed the application and recommendation and voted to accept the changes.

Beals, George

665 Fourth Avenue

Map 110 Lot 48

The assessed valuation is \$48,800. The taxpayer doesn't state an opinion of value. However, he notes that the home needs work--some siding is breaking & cracking; the plumbing fixtures date back to 1950-1960; roof needs repair/replacement; drive is unpaved; front retaining wall needs attending; basement is part concrete and part dirt w/boulder and rock outcroppings; damp due to springs off mountain. He compares this property with 799 Fourth Avenue and 617 Fourth Avenue stating that his site is poor and steeper than theirs; he only has a 1 car garage and an unfinished attic w/no floors. Avitar's recommendation was to adjust the landline from 100 to 75% to acknowledge the water condition, ledge on the lot and failing retaining wall on property border. Other issues mentioned in his application were previously addressed. The change to land value will reduce the total value by \$1,500. The Board agreed that the value should be \$47,300 and result in a 2013 tax reduction of \$50.

Beiswinger, Erica

645 Fifth Avenue

Map 110 Lot 94

The 2013 assessed value is \$60,800. No opinion of value was given. The property was purchased in December 2013 for \$60,000. The following changes were recommended by Avitar: Condition Factor on shed should be reduced from 40 to 20% due to poor condition; Condition Factor on landlines reduced from 100% to 80% for wet condition on lot; Correct bedroom count to 3; Add laminate as second floor covering. These changes were recommended after a walk-through inspection with property owner. The Board reviewed the abatement application and recommended changes. They voted to adjust the valuation to \$59,700 and reduce the 2013 tax by \$35.

Delisle, Ronald H

1408 Napert Street

Map 134 Lot 12

In his application Mr. Delisle wrote that there are only 2 bedrooms not 3 as stated on the property record card. The shed behind house does not have plumbing and there is no bedroom. The garage needs work and the value is too high. The assessed value is \$75,000 and the taxpayer believes the value should only be \$42,000. At the request of the Board, David Woodward met with the property owner and conducted an interior inspection. The following changes should be made: Normal Depreciation changed from Average to Fair; Apply 15% functional depreciation for wet condition in basement and outdated kitchen and bath; 7x23 enclosed porch should be first floor finish with piers;

Bedroom count lowered to 2; 18x13 shed condition factor reduced to 20%; The second card should be deleted and an outbuilding added to card one as 20x13 shop with condition factor of 60%. Once these changes are made the revised total will be \$47,600 a reduction in value of \$27,400 and a reduction in 2013 taxes of \$905. The Board voted to accept the adjustments noted.

Heath, Samantha

88 Prospect Street

Map 139 Lot 5

The property has an assessed value of \$157,400. Her opinion of value is \$40,000. The roof is leaking; chimney is unsafe; 3 heating pipes have burst; furnace does not function and cannot be replaced due to chimney condition; retaining wall is collapsing and garage is unusable. A visit to the home was made by David Woodward of Avitar and he recommended the following changes be made: Condition Factor on garage should be reduced to 0 as it is caving in; Condition Factor of fireplace should be reduced to 50% as it is inoperable; Landline Condition changed from Good to Fair and reduce line #1 condition factor to 80% due to poor condition of retaining wall; Normal Depreciation of dwelling should be reduced to Fair and a 32% functional depreciation should be applied and the 2% physical depreciation previously given should be removed. Functional depreciation is given due to wet basement, cracked foundation, lack of central heat, and deteriorated condition of chimney. The Board voted to make the suggested changes which will revise the parcel total to \$78,800 and reduce the value by \$78,600 and the 2013 tax by \$2,594.

Labonville, Eric & Carol A Mariano

176 Madigan Street

Map 110 Lot 22

The assessed value is \$107,600. The property was appraised for \$79,200. The taxpayers submitted the appraisal. The Board requested that Avitar do an interior inspection. Avitar suggested the following changes: Normal Depreciation change from Very Good to Good; Apply 10% physical depreciation due to exterior condition of dwelling; 10% functional depreciation applied for attic access steep with low headroom and basement access from outside only. These changes will adjust the value to \$87,700 and result in a decrease in value of \$19,900 and a 2013 tax reduction of \$657.

Morency, Paul

621 Burgess Street

Map 129 Lot 131

In his application Mr. Morency wrote that he is being taxed for 5 bedrooms and 2 baths. There are only 3 bedrooms and 1 bath. There is water damage to ceiling and floors. The breezeway construction is very poor and water runs through the garage which has rotting sill plates. The assessed value is \$70,400 and the taxpayer offered no opinion of value. Avitar conducted an interior inspection and met with the owner. The property is in fair condition for its age and of average quality. The following changes were recommended: Sketch corrected to show 2 decks change to entries; Sketch corrected to show unfinished basement area; Apply 10% functional and 20% physical due to damage throughout from previous tenants, finished basement area has water damage with ruined tile floor and drywall; Garage and enclosed porch are very poor quality; Roof shingles need replacing. The Board reviewed the application, recommendation and resulting property record card and voted to approve the changes. The valuation will be reduced from \$70,400 to 44,100 which will result in a 2013 tax reduction of \$808 for 2013 tax year. (Please note that this property was sold by the City and the 2013 taxes were pro-rated for 340 days based on deed recording date.)

Sutton, Thomas Sr

283 Grafton Street

Map 130 Lot 33

The valuation for 275 Grafton Street is \$55,900. No opinion of value is offered. The owner wrote that the property was outdated and had a deteriorated interior with an unusable garage and yard. At the Board's request, David Woodward of Avitar conducted an interior inspection and spoke to the property owner to listen to his concerns. Mr. Woodward found the home to be in overall fair condition for its age and average quality. The first floor has an open concept with one 5' wall dividing kitchen/dining area and living room area. The stairway to second floor is steep and narrow with a 90 degree turn. Basement is unfinished and is accessed from the outside only. The garage is

built on stilts and is too weak to support a vehicle. Lot is terraced on two levels and not accessible to each other. He recommended the following changes: Condition Factor on garage reduced to 20%; Condition Factor on landline reduced to 50% due to limited use; Apply 25% functional depreciation due to flat roof, upper floor access and layout with no closets in bedrooms, poor basement access; Reduce Normal Depreciation from Good to Fair; Correct sketch so 7x21 sub-area is changed to storage. The Board voted to approve these changes which resulted in a revised parcel total of \$32,200 and a 2013 tax decrease of \$781.

The Board signed all needed documents on the above noted abatement applications. The taxpayers will be notified of the Board's decision and informed regarding their right to appeal if they do not agree with said decision.

9) OTHER BUSINESS

Memo From Patricia Chase, Tax Collector Re: Map 111 Lot 108 Armstrong, Frank

The Tax Collector, Patricia Chase sent a memo to the Board regarding property owned by Frank Armstrong since 1929 until his death. Upon his demise, the property was inherited by his daughter Marjorie Costello. However, there is no recording of the will being probated or the property being deeded to her. Ms. Costello has also passed away making it difficult to notify any potential heirs. Ms. Chase is asking that the Board abatement taxes from tax year 2011 to 2013 as to continue with ongoing research to determine heirs will in all probability be costly. The parcel has a value of \$400 and a tax of less than \$15/year. The Board voted to abate the taxes for the years requested. They abated \$13 for tax year 2011; \$14 for tax year 2012; \$13 for tax year 2013. The Collection Department will be advised of this action.

Public Comments Are Welcomed At This Time

There were no public comments.

Assessors' Comments

There were no assessors' comments.

10) NON-PUBLIC SESSION RSA 91-A:3 II (c) & (e)

Chairperson Robert Goddard called for the meeting to go into non-public session. Member Robert Pelchat 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 per RSA 91-A:3 II (e) "Consideration or Negotiation of Pending Claims or Litigation...". Member Kem Rozek seconded this motion. All concurred. The Board of Assessors went into non-public session.

11) RESULT OF NON-PUBLIC SESSION

Board Member Kem Rozek 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:3II (c) and to seal documentation regarding issue discussed under RSA 91-A:3 II (e) until such time as the BTLA case is resolved and marked as settled. Member Robert Pelchat seconded the motion. Chair Goddard stated that the Board was now in public session.

The Board signed a discharge for the deferrals issued to Donna J Spencer. The discharge will be sent to the Registry of Deeds for recording.

The Board requested that staff draft a letter to Neal J White owner of a lot on Grandview Drive, Map 123 Lot 3. They would like to have a meeting with him in an attempt to settle the BTLA case—Docket #2667-12PT.

12) ADJOURNMENT

There being no further business, a motion to adjourn was made by Member Robert Pelchat and seconded by Member Kem Rozek. Motion was made and seconded to adjourn. The motion passed. The meeting was adjourned at 6:10 pm. The next meeting of the Board of Assessors is scheduled for Tuesday June 17, 2014 at 3:30 pm.

Respectfully submitted,

Susan C. Warren

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Assessors' Office Coordinator