Unofficial

BOARD OF ASSESSORS MEETING January 23, 2008

CALL TO ORDER: Meeting called to order at 5:30 PM.

<u>PRESENT</u>: Paul Loiselle, acting Chairman, David Dickson, David Ross, Stuart Werksman, Todd Haywood(Assessor) and Elayne Pierson(Assistant Assessing Coordinator).

APPROVAL OF MINUTES:

<u>December 12 2007:</u> Stuart Werksman moved to approve the minutes of December 12, 2007. Motion seconded by David Dickson. There was some discussion on the interpretation of the last line. If Berry Hill wanted to put 20 acres back into current use for 2008, they could provided the acreage wasn't required to meet density requirements for approval of the project. Meaning if they needed 45 or 20 acres for open space for project approval, it could not be assessed in current use for 2008. <u>Motion approved unanimously to accept December 12, 2007 minutes with the deletion of the phrase "provided it wasn't required for the approval of the project."</u>

DISCUSSION

1. <u>Berry Hill Estates LUCT</u>. Todd Haywood informed the Board of Assessors that the Land Use Tax has not yet been paid. Settlement agreement was received and signed on the 20th of December with LUCT due by the 31st of January. Pat Big was sent an e-mail stating that the 30 days was coming to an end. It was noted that the \$300,000, minus the \$13,000 already paid, is accruing interest for Berry Hill Estates in their accounts and they are probably waiting until the actual due date to make the payment.

- <u>Auburn Heights-190 Londonderry Turnpike- Map 43 Lot 2:</u> Todd explained that there was an error in ownership. Deed was for a lot line adjustment of 1.9 acres not a change in ownership of the entire parcel. A tax bill will be reissued to correct owner. The motion to abate was made by David Dickson and seconded by Stuart Werksman. <u>Motion carried unanimously</u>.
- Bernice Singer Rev Trust-28 Benton Road- Map 30 Lot 13
 Property owners each have 50% interest. Two separate Tax bills. Bernice Singer Rev Trust was taxed for 100% when 50% is the correct amount. Motion made by Stuart Werksman to abate, seconded by David Ross. <u>Motion approved unanimously</u>.
- 4. South Bow Road LLC-Mountain View Road- Map 12 Lot 14-3-ROAD:

This Town owned road. Abatement was issued for 2006. Ownership never changed. Per letter dated August 25, 2005 from Dale Hemeon Highway Manager, the Hooksett Town Council voted to accept South Bow Road. Discussion ensued and we were asked check with Dale Hemeon, to find out if a deed was done to transfer the property. It could become an issue in the future. Motion was made by Stuart Werksman to abate. Seconded by David Dickson. Motion accepted with one abstension, David Ross.

5. Walmart/Lowes-LUCT-1 Bemis Road- Map 37 Lot 43

Todd Haywood stated we were put on notice about three weeks ago that 21 acres are coming out of current use for the Walmart/Lowes. We have a year to issue Land Use Tax. Todd has seen sales from a minimum of \$100,000 to \$450,000 an acre. Assessment could range from 2.1 million to 9 million. Wal-Mart/ Lowes Developer Alex Vailas claims that it should be assessed as backland value when coming out of current use. It was noted that the entire parcel is being used to develop the future Lowes/Walmart site and the 21 acres should be assessed at the higher per acre value. The Assessor Stated Board of Assessors has the option of hiring an appraiser. The Board suggested the Town hire a commercial appraiser for this project.

Todd will speak with Steve Traub the contractor hired to complete the update of commercial industrial properties to see if he is interested in this appraisal project. Todd will also seek a quote from a certified residential appraiser for an independent appraisal and report back to the BOA.

The Board of Assessors was reminded that a statistical update is being done in 2008. Steve Traub is updating the commercial properties, George Sansoucy is updating the public utility properties and Todd Haywood is updating the residential properties.

<u>ADJOURNMENT</u> Meeting adjourned at 5:55 PM.

Respectfully submitted,

Elayne Pierson Assistant Assessing Coordinator