

## OFFICIAL

### BOARD OF ASSESSORS MEETING

March 17, 2008

CALL TO ORDER: The Meeting was called to order at 8:30 AM.

PRESENT: David Dickson, Paul Loiselle, George Longfellow, David Ross, Stuart Werksman, and Todd Haywood (Assessor).

#### APPROVAL OF MINUTES

January 23, 2008-Stuart Werksman moved to approve the minutes of January 23, 2008. Motion seconded by David Ross. Motion carried unanimously.

#### DISCUSSION:

1. BTLA Case: C.B. Sullivan: Todd Haywood explained that we have a BTLA appeal pending two weeks from Wednesday and he must have his evidence into the BTLA by this Wednesday afternoon. Last night he spoke with Patrick Bigg the negotiator for C.B. Sullivan who wants to come to a settlement before BTLA hearing. Mr. Bigg made a settlement offer of \$200,000 reduction in aggregate for all parcels under appeal. The current aggregate assessment for C.B. Sullivan and West Alice Realty is 2.8 million. The individual C.B. Sullivan assessment of 1.3 million divided by the equalization ratio equals 1.67 million. Todd has sales of warehouse plus store as high as 3.0 million and Pat Bigg has warehouse sales at 1.5 million. Todd Haywood suggested a counter offer of 2.7 million assessed value. Taxes on 2.8 million assessment is about \$63,500 and on 2.7 million assessment 61,000. Paul Loiselle made a motion to allow the assessor to negotiate a settlement. David Dickson seconded. The motion carried unanimously.
  
2. Administrative matters of other Impending Tax Abatements:
  - a. Boutet, Joann      Map 41      Lot 73

Property is in a commercial zone but used as a primary residence. Property formerly classified as mixed use as a residence and hair salon. Some renovations are ongoing. Small bungalow on an ½ acre lot assessed at 137,000. Per RSA 75:11 it should be assessed at the residential rate. Paul Loiselle made a motion to abate. Motion seconded by David Ross. Motion carried unanimously.
  
  - b. Demers, Doris      Map 30      Lot 14-1-17

After re-inspecting the property, the listing data was found to be incorrect and should be assessed as other similar properties. David Dickson made a motion to abate \$45.36. Paul Loiselle seconded. Motion carried unanimously.

c. Miacomet Dev. Map 6 Lot 114

This property is part of Webster Woods. As of 2007 the property was estimated to have 4 acres to be built out but in fact there was only 2.7 acres to be built in this phase. The Assessor recommended assessing the remaining land as 2.7 acres and abating the resulting value change. Motion made by David Ross to abate. Seconded by Paul; Loiselle. Motion carried unanimously.

d. Hemlock Estates Map 16 Lot 79-8

The wrong owner was billed for a timber tax. It should be abated and re-issued to the correct owner. Motion made by Paul Loiselel. to abate. Seconded by Stuart Werksman. Motion carried unanimously.

e. Hooksett Heights Map 5 Lot 4

Property was taxed on an assessment that was changed in 2007 per property tax appeal settlement. Revised value was never entered into assessing software. Settlement last April was for 3.1 million assessment. Motion made by Paul Loiselle to abate and seconded by Stu Werksman. Motion carried unanimously.

3. Elderly and Disabled Tax Deferrals :

All three of the following qualifying cases. Interest is charged at 5% apy as when Elderly Tax Deferral lien is put in place.

a. Deluca, Robert Map 47 Lot 1

b. Sopel, Kim, Michael & Robert Map 16 Lot 64

c. Poirer, Robert Map 36 Lot 37

Paul Loiselle made a motion to continue the elderly tax deferral for Deluca, Sopel & Poirer. Seconded by Stuart Werksman. Motion carried unanimously.

4. New Business:

Equalization Ratio Discussion:

The assessor explained that the Town's equalization ratio was 77.8%. The C.O.D. is 11. The International Association of Assessors recommends a C.O.D. of 20 or less. In 2008 we intend it to be at between 90-110% of market value. This year the Town is up for re-certification by Dept. of Revenue. All our files, exemptions credits will be checked.

ADJOURNMENT

Meeting was adjourned at 9:00 AM.

Respectfully submitted

Elayne Pierson  
Assistant Assessing Clerk

