BOARD OF ASSESSORS MEETING

OFFICIAL MINUTES

JUNE 18,2009

CALL TO ORDER: The meeting was called to order at 5:05 PM.

<u>PRESENT</u>: George Longfellow, Paul Loiselle, Nancy Van Scoy and Todd Haywood (Town Assessor). David Ross arrived late.

1. Administrative Matters of Impending Tax Abatements

a. <u>Christian, Mark</u> <u>Map 34 Lot 11-1</u> The Taxpayer has not supported the basis for his appeal. But upon re-inspection changes needed to be made to building sketch. Nancy van Scoy made a motion to abate \$27,900 in assessment. Paul Loiselle seconded the motion. The motion failed.

b. <u>RK Hooksett LLC Map 31 Lot 2 & 2-2</u>

Taxpayer is appealing assessment because they believe it is assessed higher than market value. Steve Traub, the Town's Commercial appraiser, believes the property is assessed fairly and equitably. Paul Loiselle made a motion to abate \$0.00 dollars. Nancy Van Scoy seconded the motion. Motion carried unanimously.

c. <u>Schuttinger, Leslie</u> <u>Map 16 Lot 24-11</u> Although the taxpayer has not provided sufficient data to support her appeal, reinspection showed some necessary changes to the listing data. Paul Loiselle made a motion to abate value of \$200. Nancy Van Scoy seconded the motion. Motion failed.

- d. <u>Palys, Adam Map 19 Lot 11-10</u>
 Taxpayer believes the assessment for this property is assessed disproportionally to other properties in the neighborhood. Re-inspection showed listing data correct, but found jet tub not previously assessed. Town assessor believes the property is assessed equitably to similar properties in the neighborhood. Nancy Van Scoy made a motion to go with the recommendation of the assessor of a \$0.00 refund. The motion was seconded by Paul Loiselle. The motion carried unanimously.
- e. <u>Walgreen Co.</u> <u>Map 25 Lot 69</u> Taxpayer believes the property is assessed higher than market value. Taxpayer has given the Town no supporting documentation. Nancy Van Scoy made a motion to go with the recommendation of \$0.00 refund. Paul Loiselle seconded the motion. The motion carried unanimous.
- f. <u>Health South Properties</u> Map 9 Lot 34-1

Taxpayer believes the property is assessed higher than market value. The building across the river where General Electric is now sold for more money per sq/ft than what we're assessing this property and both are about the same age. It doesn't appear the property under appeal is over assessed. Nancy Van Scoy made a motion to go with the recommendation of \$0.00 refund. Paul Loiselle seconded the motion. The motion carried unanimously.

g. Kuliga, John

The taxpayer believes the assessment for his property is assessed higher than similar properties. The Town's field appraiser re-inspected the property. The data is accurate. Comparable sales also support assessment. Nancy Van Scoy made a motion to go with the recommendation of the assessor to deny abatement. Paul Loiselle seconded the motion. The motion carried unanimous.

h. Somers, James

The taxpayer is appealing the assessment for this property because the listing data is incorrect. The field appraiser re-inspected the property. Previously the property had been estimated because a complete inspection had not been possible before. Paul Loiselle made a motion to go with the recommendation of the assessor with a new assessment of \$482,700. Nancy Van Scoy seconded the motion. Motion carried.

i. Kilbride, Michael Map 47 Lot 19

The taxpayer is appealing the assessment for this property because he believes the property is assessed higher than market value and doesn't sufficiently address the current physical state of the property. The field appraiser re-inspected the property and noted some water damage. The assessor recommends applying a temporary adjustment of 2%. Nancy Van Scoy made a motion to go with the recommendation of the assessor and abate \$179.05. Paul Loiselle seconded the motion. The motion carried unanimous.

j. Sequel Development, Inc.

Map 30 Lot 201

The taxpayer is appealing the assessment of these properties because they believe they are assessed higher than market value. The properties in question are eleven condos in Carrington Farms with assessments \$74,000 to \$82,000. The owner purchased these properties on 4/17/07 for \$615,969. Nancy Van Scoy made a motion to go with the assessor's recommendation to deny abatement. Paul Loiselle seconded motion. Motion carried unanimous.

k. White, Dewey

Map 6 Lot 22-16

The taxpayer is appealing the assessment of this property because he believes it is assessed disproportionate to other similar properties. The property owner has not allowed the assessor's office to obtain a complete inspection. Also in comparison to other properties, all are assessed equitably. Nancy made a motion to go with the recommendation of the assessor and deny abatement. Paul Loiselle seconded the motion. The motion carried unanimous.

Map 6 Lot 22-10

Map 18 Lot 49-365

The taxpayer is appealing the assessment of this property because they believe it is assessed higher than market value. The owner had long term lease before the purchase of the properties for \$3.5 million. The sale was likely a purchase of an old below market leased fee value by the existing tenant as opposed to a disinterested party according to Steve Traub, the Town's commercial appraiser. Nancy Van Scoy made a motion to go with the recommendation of the assessor and deny abatement. Paul Loiselle seconded the motion. The motion carried unanimous.

m Obturator LLC

l. General Electric

Map31 Lot 45-1

The taxpayer is appealing the assessment of this property because they believe it is assessed higher than market value. The current property owner purchased the property in 2005 for more than the current assessment. Paul Loiselle made a motion to go with the recommendation of the assessor to deny abatement. Nancy Van Scoy seconded the motion. The motion carried unanimous.

n. West View Housing Associates

The taxpayer is appealing the assessment of this property because they believe it is assessed higher than market value. The taxpayer's representative has given no supporting data. David Ross made a motion to go with the recommendation of the assessor and deny abatement. Nancy Van Scoy seconded the motion. The motion carried unanimous.

o. Hooksett Recycling & Processing

Map 18 Lot 44 The taxpayer is appealing the assessment for this property because it is assessed less than he says it should be. The property is industrial/warehouse with 34,530 total sq/ft. The tax representative states comp sale indicate a market value of \$40 sq/ft. The Town assessment has a market value of \$37.24 per sq/ft. Nancy Van Scoy made a motion to go with the recommendation of the assessor and deny abatement. Paul Loiselle seconded the motion. Motion carried unanimously.

p. Rogers, Robert

The taxpayer is appealing the assessment for this property because the value was erroneously increased with the residential condo adjustment attached to this project. The error was noticed after the tax bills were sent and subsequently corrected. Nancy Van Scoy made a motion to go with the recommendation of the assessor with a new assessment of \$236,100. David Ross seconded the motion. Motion carried unanimous.

q. Samir, Christian

The taxpayer is appealing the assessment for this property because the value was erroneously increased with the residential condo adjustment attached to this project. The error was noticed after the tax bills were sent and subsequently corrected. Nancy Van Scoy made a motion to go with the recommendation of the assessor with a new assessment of \$174,200. The motion was seconded by Paul Loiselle. Motion carried unanimous.

Map 13 Lot 47-C6

Map 13 lot 47-C3

Map 25 Lot 18-3A

DISCUSSION: Inventory Forms

There was a discussion of the value of the inventory form. Main purpose is obtain census data for redistricting. There is 70% compliance. Forms were made for use by smaller towns. We have building permits. In order to eliminate the need of the form verbiage of the Town charter would have to be changed from residential household population to residential density. Nancy Van Scoy made a motion to take it to Council for further discussion. David Ross seconded the motion. Motion carried Unanimous.

ADJOURNMENT

Paul Loiselle made a motion to adjourn. Nancy Van Scoy seconded the motion. The meeting adjourned at 5:50pm.

Respectfully submitted,

Elayne Pierson Assessing Clerk