BOARD OF ASSESSORS MEETING

OFFICIAL MINUTES

March 24, 2010

<u>CALL TO ORDER</u>: Vice Chairman Paul Loiselle called the meeting to order at 5:25 PM.

<u>PRESENT</u>: Paul Loiselle, George Longfellow, David Dickson, James Gorton, and Todd Haywood (Town Assessor).

1. APPROVAL OF MINUTES:

a. February 17, 2010: David Dickson made a motion to approve the meeting minutes of February 17, 2010. George Longfellow seconded the motion. The motion carried unanimous.

2. ADMINISTRATIVE MATTERS OF IMPENDING TAX ABATEMENTS

a. Cooper, Rose

Map 46 Lot 20

This taxpayer has the option for filing for an Elderly/ Disabled Deferral. David Dickson made a motion to go along with the assessor's recommendation to deny. Paul Loiselle seconded the motion. The motion carried. George Longfellow abstained from the vote.

b. Skachko, Pavel

Map 19 Lot 11-26

The taxpayer is requesting abatement because they have obtained an appraisal with a value conclusion of \$400,000. This property was re-inspected by Town field appraiser who noted that the accessory apartment has no sink or stove. The assessor stated that accessory apartments are not selling as high as the square footage indicates as a traditional single family residence. The assessor recommended adjusting the building an additional 10% to account for these items. David Dickson made a motion to abate \$42,200 and authorize a refund of \$892.95. George Longfellow seconded the motion. The motion carried unanimous.

c. Berry Hill Estates LLC

Map 25 Lot 26

This taxpayer is requesting abatement because they the property was assessed for more acreage than actually is attributed to the future development of the project. The assessor noted that the acreage for this project was greater than what actually exists. George Longfellow made a motion to abate. The motion was seconded by David Dickson. The motion carried unanimous.

d. Courchesne, Steven

Map 13 Lot 45

The owner is requesting abatement because they believe the property is disproportionately assessed compared to other similar properties. The assessor

disagrees. However after re-inspection the field appraiser noted some changes in the factual listing data. George Longfellow made a motion to abate. The motion was seconded by David Dickson. The motion carried unanimous.

e. Customer Perspectives LLC

Map 24 Lot 29-1

The owners of this property are appealing the assessment of this property because they believe it is assessed above market value. The assessor met with the taxpayer's representative to try to settle the pending BTLA appeal\ George Longfellow made a motion to abate \$35,000 in assessment contingent on withdrawal from the BTLA. The motion was seconded by Paul Loiselle. The motion carried. David Dickson abstained from the vote.

f. Sorel, Michael

Map 39 Lot 19

The owners of this property are appealing the assessment of this property because they believe it is assessed above market value. The Town assessor met with the taxpayer's representative. George Longfellow made a motion to abate \$10,000 contingent upon his withdrawal of his BTLA appeal. Paul Loiselle seconded the motion. The motion carried. James Gorton abstained from the vote.

g. Lamy, Raymond

Map 37 Lot 53-10

The taxpayer is appealing their assessment because they believe it is assessed above market value. They also believe it is assessed higher than similar properties. The Town assessor met with the taxpayer to try to settle the pending BTLA appeal. George Longfellow mad a motion to abate contingent with the withdrawal of the BTLA appeal. David Dickson seconded the motion. The vote was 3 yes and 1 no. The motion carried.

h. Doyon, Richard

Map 17 Lot 34

The taxpayer is requesting abatement because they believe the property is classified incorrectly. The field appraiser had re-inspected the property and noted it was an old office trailer in poor condition. The assessor recommended changing the classification from an office to a storage building. George Longfellow made a motion to abate. David Dickson seconded the motion. The motion carried. James Gorton abstained from the vote.

i. Fischer, Clayton

Map 26 Lot 3-8

Taxpayer is requesting abatement because they believe the land is over assessed relative to other properties in the neighborhood. The field appraiser has reinspected the property and noted some factual changes to be made to the listing data. George Longfellow made a motion to abate. David Dickson seconded the motion. The motion carried unanimous.

j. <u>Healthsource Properties</u>

Map 9 Lot 34-1

Patrick Bigg, the tax representative had presented the Town assessor with a proposed settlement agreement. The proposal waives statutory interest as well as delays payment of the refund until the Town of Hooksett has replenished their overlay account for the 2010 fiscal year. George Longfellow made a motion to deny. Paul Loiselle seconded the motion. The motion carried unanimous.

k. Windsor Terrace LLC

Map 5 Lot 59

Patrick Bigg, the tax representative had presented the Town assessor with a proposed settlement agreement. The taxpayer agrees to delay payment of refund until the Town of Hooksett has replenished their overlay account for the 2010 fiscal year. Paul Loiselle made a motion to deny. The motion was seconded by David Dickson. The motion carried unanimous.

l. Hadley, Mark & Claire

Various

The owner was also represented by Patrick Bigg of Commercial Property Tax Management LLC. A proposed settlement was presented on the five lots in question for the tax years 2008 and 2009. Paul Loiselle made a motion to abate contingent upon the taxpayer meeting with the Town Council within 90 days. George Longfellow seconded the motion. The motion carried unanimous.

3. ELDERLY & DISABLED EXEMPTION

a. Couture, Denis

Map 18 Lot 49-158

The taxpayer requested hardship abatement based on disability. The Board of Assessors approved the hardship abatement on 02/17/2010. The amount of the abatement was not discussed. In the previous year the hardship abatement of \$2,000 was approved. This was compared to the veteran's disability tax credit. George Longfellow mad a motion to abate \$2,000 in Taxes for 2009. David Dickson seconded the motion. The motion carried unanimous.

b. Sopel, Kim

Map 16 Lot 64

The Board of Assessors agreed to sign the Elderly & Disabled Deferral application submitted. By signing each Board Member approved the application.

4. ADJOURNMENT:

Paul Loiselle made a motion to adjourn at 6:14 PM. David Dickson seconded the motion. The motion carried unanimous.

Respectfully submitted,

Elayne Pierson Assessing Coordinator