

BOARD OF ASSESSORS MEETING

OFFICIAL MINUTES AMENDED

April 14, 2010

CALL TO ORDER: Chairman James Gorton called the meeting to order at 5:17 PM.

PRESENT: James Gorton, David Dickson, George Longfellow, Paul Loiselle , Todd Haywood (Town Assessor)

1. APPROVAL OF MINUTES:

- a. March 24, 2010: George Longfellow made a motion to approve the meeting minutes of March 24, 2010. David Dickson seconded the motion. The motion carried unanimous.

2. ADMINISTRATIVE MATTERS OF IMPENDING TAX ABATEMENTS

- a. Westview Housing Associates Map 25 Lot 18-3A
The owners are appealing the assessment of this property because they believe it is assessed above market value and should be assessed in accordance with the law that governs Low Income Housing Tax Credit properties. The assessor explained the statutory assessment using form PA-67 has a state cap rate for income and expenses for Merrimack County. Paul Loiselle made a motion to abate. George Longfellow seconded the motion. The motion carried unanimous.
- b. Sprague, Robert Map 39 Lot 36-35
Despite the fact the taxpayer has not met the burden of proof that they are disproportionately assessed, the assessment has changed as a result of adjusting the depreciation tables for mobile homes. David Dickson made a motion to abate \$179.86. Paul Loiselle seconded the motion. The motion carried unanimous.
- c. Gagnon, Jean Map 39 Lot 12-A
The taxpayer is requesting abatement because they believe the assessment exceeds market value. The field appraiser re-inspected the property and found that the house on the property is a tear down. It has been removed for 2010. The assessor stated that these properties should be assessed as vacant land. He also added that the land condition factor should be changed to .85 from 1.0 for lack of site improvements. George Longfellow made a motion to abate. David Dickson seconded the motion. The motion carried unanimous.

- d. 1134 Hooksett Road LLC Map 39 Lot 33-1
The owner is requesting abatement because they believe the property is over valued based on the income it produces. The assessor doesn't necessarily agree with the rates the tax representative uses. But the Town's field appraiser noted some changes in the listing data, which included square footage, amount paved and amount of land usage. George Longfellow made a motion to abate. Paul Loiselle seconded the motion. The motion carried unanimous.
- e. Socha, Paul Map 48 Lot57
The owner is requesting abatement because they believe due to the shape o the property it would be difficult to improve. The assessor stated that power lines split this property coupled with shape of the property would be difficult to improve. He recommends changing the land condition from .75 to .5 and abating the difference. Paul Loiselle made a motion to abate. David Dickson seconded the motion. The motion carried unanimous.
- f. Toby, Milton Map 6 Lot 114-28
The taxpayer is requesting abatement because he qualifies for the blind exemption but couldn't get the necessary documentation to support this claim from the Dept of Education timely enough to put it into effect for 2009. The taxpayer states the reason for the delay was that the NH Dept of Education was backlogged due to staffing shortages. Paul Loiselle made a motion to abate. George Longfellow seconded the motion. The motion carried unanimous.
- g. Sirak, William Map 37 Lot 53-16
The owner is requesting abatement because he believes the assessment exceeds market value and is assessed higher than other similar properties. This is a 2008 BTLA appeal. The field appraiser re-inspected the property and noted no changes in listing data. The taxpayer's representative had offered a settlement of \$400,000 assessment to withdraw his appeal. George Longfellow made a motion to make a counteroffer of a \$425,000 assessment. Paul Loiselle seconded the motion. The motion carried unanimous.
- h. Mass Investments Group LLC Map 39 Lot 30-111
The owner is requesting abatement because they acquired the property for \$49,000 and believes the selling price is the market value. The Assessor stated that one sale doesn't determine market value and that the property is assessed equitably. Paul Loiselle made a motion to deny. George Longfellow seconded the motion. The motion carried unanimous.
- i. Customer Perspectives LLC Map 24 Lot 29-1
This appeal is a continuation of the 2008 BTLA appeal. Previously the Board of Assessors made a counter proposal of a \$35,000 decrease in assessment if the appeal was withdrawn. The proposal was rejected. The Assessor recommends denying the appeal because we were unable to settle the 2008 BTLA appeal. Paul Loiselle made a motion to deny. George Long fellow seconded the motion. The motion carried. David Dickson abstained from the vote.

3. ELDERLY & DISABLED EXEMPTION

a. Dufresne, Jeanie

Map 39 Lot 30-405

Paul Loiselle moved at 5:50 pm to enter into non-public session per RSA 91-A.

David Dickson seconded the motion. Motion carried unanimous

At 6:00 PM George Longfellow made a motion to close the non-public session.

Paul Loiselle seconded the motion. The motion carried unanimous. Paul Loiselle made a motion to seal the minutes of the non-public session. George seconded the motion. The motion carried unanimous.

4. ADJOURNMENT

George Longfellow made a motion to adjourn at 6:02 PM. Paul Loiselle seconded the motion. The motion carried unanimous.

Respectfully Submitted,

Elayne Pierson
Assessing Coordinator