# **BOARD OF ASSESSORS MEETING**

# OFFICIAL MINUTES February 16, 2011

# **Town Council Chambers**

**CALL TO ORDER**: Chairman James Gorton called the meeting to order at 5:18 PM.

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**PRESENT**: James Gorton, David Boutin, Jim Levesque, Daniel Paradis, Todd Haywood, (Town Assessor). George Longfellow was excused.

## 1. APPROVAL OF MINUTES:

- a. <u>January 26, 2011</u>: James Levesque made a motion to approve the meeting minutes of January 26, 2011. David Boutin seconded the motion. <u>The motion carried unanimous</u>.
- **b.** January 26, 2010 Non Public: James Levesque made a motion to approve the meeting minutes of January 26, 2011. David Boutin seconded the motion. <u>The motion carried unanimous</u>.

### 2. <u>ADMINISTRATIVE MATTERS OF IMPENDING TAX ABATEMENTS</u> a. <u>Roberts, Cynthia</u> <u>Map 35 Lot 1-3</u>

The taxpayer is requesting abatement because they believe the assessment is above market value. The field appraiser re-inspected the property and noted that the interior features are "builders' grade". The Assessor recommends changing the grade from Good+10 to Good. David Boutin made a motion to grant abatement of application 10-017. James Levesque seconded the motion. <u>The motion carried unanimous</u>.

## b. Everett, Natalee Map 14 Lot 1-2-213

The taxpayer is requesting abatement because they believe the assessment is not fair market value. An analysis of recent sales in the Mount St. Mary's complex does indicate a 20% discrepancy between the sale prices and assessments. An adjustment to this complex has been made. David Boutin made a motion to approve the abatement application . James Levesque seconded the motion. The motion carried unanimous.

c. <u>Ross, Renee</u> <u>Map 14 Lot 1-2-212</u>

The taxpayer is requesting abatement because they believe the assessment is not fair market value. An analysis of current sales in the Mount St. Mary's complex does

indicate a 20% discrepancy between the sale prices and assessments. An adjustment to this complex has been made. David Boutin made a motion to approve abatement on 1701 Hooksett Road #212. James Levesque seconded the motion. The motion carried unanimous.

#### d. Biron, Michael P. & Julie A. Map 26 Lot 77-4

The taxpayer is requesting an abatement because they believe the assessment is not fair market value. The field appraiser did an interior inspection and made some data corrections. She also verified that the in-ground pool is not gunite but vinyl. These corrections lowered the assessment. The new assessment falls within 5% of the taxpayer's estimated market value. The Assessor recommended no additional adjustment. David Boutin made a motion to approve abatement application for 8 Misty Lane. James Levesque seconded the motion. The motion carried unanimous.

### e. Gallo, Michael R.

The current owner purchased the property through an auction from the town. The taxes had not been paid by the previous owner for many years. According to RSA 76:16 taxpayer is not eligible for abatement. The owner is not an aggrieved taxpayer. However the field appraiser noted the needed repairs and adjusted the assessment. James Levesque made a motion to deny abatement. David Boutin seconded the motion. The motion carried unanimous.

## f. Jackson, Shawn

The taxpayer is requesting abatement because they believe the assessment is above market value. They have an appraisal that indicates a value range between \$325,000 and \$435,000 depending on which approach is used. The appraiser used sales that were not "arm's length" transactions. This was a bank sale. The field appraiser reinspected the property and noted a change to the listing data. The property is already given a 5% discount because a pump system is required to bring sewerage to the town lines. The assessment falls within the taxpayer's appraisal range. David Boutin made a motion to drop the assessment by \$6,000 to \$395,400. James Levesque seconded the motion. The motion carried unanimous.

#### g. Arguin, David & Valerie Map 6 Lot 22-2

The taxpayer is requesting abatement because they believe the assessment is above market value. They have an appraisal for mortgage financing purposes that indicates a value of \$465,000. The Assessor feels the grade of this property should be adjusted from "Good+20" to "Good+10" for consistency purposes. David Boutin made a motion to abate. Dan Paradis seconded the motion. The motion carried unanimous.

At this point in the meeting James Levesque made a motion to enter into non-public session at 5:50PM under RSA91-A:II<sup>©</sup>. David Boutin seconded the motion. The motion carried unanimous.

### Map 6 Lot 22-22

Map 41 Lot 1

Dan Paradis made a motion to come out of non-public at 6:05 PM. James Levesque seconded the motion. <u>The motion carried unanimous</u>.

James Levesque made a motion to seal the non-public minutes. The motion was seconded by Daniel Paradis. <u>The motion carried unanimous</u>.

## 4. ADJOURNMENT

Jim Levesque made a motion to adjourn at 6:05. The motion was seconded by Daniel Paradis. <u>The motion carried unanimous</u>.

Respectfully Submitted,

Elayne Pierson Assessing Clerk