

BOARD OF ASSESSORS MEETING

OFFICIAL MINUTES

DECEMBER 28, 2011

CALL TO ORDER: Chairman James Levesque called the Board of Assessors meeting to order at 3:05PM.

PRESENT: James Levesque, Todd Lizotte, Vincent Lembo, Jr., Nancy Comai, Todd Haywood(Assessor).

1. **APPROVAL OF MINUTES:**

a. December **14, 2011 Public Minutes:** Vincent Lembo made a motion to accept the meeting minutes of December 14, 2011. The motion was seconded by Todd Lizotte. The motion carried unanimous.

b. December **14, 2011 Nonpublic Minutes:** Todd Lizotte made a motion to accept the nonpublic meeting minutes of December 14, 2011. The motion was seconded by Vincent Lembo, Jr. The motion carried unanimous. Vincent Lembo Jr. made a motion to restrict and seal the nonpublic minutes of December 14, 2011. The motion was seconded by Todd Lizotte. The motion carried unanimous.

2. **ADMINISTRATIVE MATTERS OF IMPENDING TAX ABATEMENTS**

a. **Davidson, Bradley** **Map 14 Lot 1-13-48**

This was an in house error. It was just a foundation as of March 31, 2011 but it was assessed as a complete house. The assessment should have been 5% on the building and basically the land value. Therefore the assessment should have been \$120,500 making a difference of \$265,000 resulting in a refund of \$5,745.20. Vincent Lembo Jr. made a motion to abate. The motion was seconded by Todd Lizotte. The motion carried unanimous.

b. **Ward, Michael & Kathryn** **Map36 Lot 21-4**

The taxpayer is requesting an abatement because they believe the assessment is not fair market value. The taxpayer provided an appraisal to support their appeal with an opinion of value of \$315,000. The Town's Real Estate Appraiser did a full inspection of the property on 11/30/11. The appraiser found the footprint of the house to be smaller than listed, a deck had been added, more finished basement area and cathedral area also added to the assessment. The overall corrections increased the assessment value to \$345,200. No adjustment is recommended due to the corrected assessment being 8.75% higher than the appraised value. This is within the acceptable range as indicated by the Department of Revenue. The Assessor further explained the market value equalized at \$321,000 is less

than 5%. Vincent Lembo Jr. made a motion to deny abatement. Todd Lizotte seconded the motion. The motion carried unanimous.

c. Hooksett Top Choice Builders Map 41-36-01 to 1

This appeal was thought to have reached a settlement. But after reviewing the document, it was noticed that the settlement language had been changed. The Town was not going to charge interest when in fact the Town thought the taxpayer would waive 6% interest for the time period under appeal. \$119,900 in interest has accrued. Current taxpayer has not paid taxes until 2011 since they owned the properties in 2005. The balance is over \$300,000. Therefore we have no agreement at this point. This case will go back onto the Superior Court docket.

At this point the Town can take the property for nonpayment taxes. This is an option decided by Town Council. Hooksett Top Choice owes \$344,000 in taxes. The Town could possibly sell the 11 units at \$30,000 each and recoup unpaid taxes. Vincent Lembo Jr. made a motion that Board of Assessors would like to make a recommendation that the tax collector together with the Town administrator put together a package to be presented to the Town Council. Motion was seconded by Nancy Comai. Motion carried unanimous.

The tax collector Kim Blichmann came into the meeting to explain the deeding process to the Board of Assessors.

3. Old Business

Discussion of parcel known as Map 14 Lot 33:

Attorney Marts and Jeffrey Burd of RJB Engineering had previously met with the Assessor. The assessor asked for some comprehensive background on the Greenough Gore. There was a simultaneous change of title on the same piece. Sisters of Mount Saint Mary's had been using it for 70 years even though the Greenoughs also had some kind of claim on it. In 2008 to resolve the adverse possession, \$1500 was paid to the estate of Greenough to settle any dispute. The mentioned piece has been dispersed in the current University Heights subdivision. It does not exist on its own. It is duplicated. Vincent Lembo Jr made a motion to abate the taxes associated with Map 14 Lot 33 and eliminate it since it is already being assessed as other lots. The motion was seconded by Todd Lizotte. The motion carried unanimous.

4. ADJOURNMENT

Todd Lizotte made a motion to adjourn at 4:05PM. Nancy Comai seconded the motion. The motion carried unanimous.

Respectfully Submitted,

Elayne Pierson
Assessing Clerk