BOARD OF ASSESSORS MEETING OFFICIAL MEETING MINUTES September 25, 2013

CALL TO ORDER: Chairman James Levesque called the meeting to order at 5:28PM.

<u>PRESENT</u>: James Levesque, Nancy Comai, David Ross, Todd Haywood (Assessor). Todd Lizotte and Susan Lovas Orr were excused.

1. APPROVAL OF MINUTES

a. August 28, 2013 Public Minutes

Nancy Comai made a motion to approve the public minutes of August 28, 2013. James Levesque seconded the motion. The motion carried with David Ross abstaining.

2. ADMINISTRATIVE MATTERS OF IMPENDING TAX ABATEMENTS

a. Roger Burgess 9 Reggie Avenue Map 39 Lot 1-44

Roger Burgess of Manchester Manor Inc. spoke to the Board of Assessors and explained that the unit owner had been evicted. The issue regarding this property is there are back taxes along with park rent, sewer rent and water bills owed. When it came time to deed this property for non-payment of taxes, the Town chose not to take possession of it for nonpayment of taxes. Mr. Burgess is asking for forgiveness of taxes so that he may take possession of the unit and raise or repair it.

The Town Assessor has been out to view the property. The assessor is in agreement that this unit needs significant investment before it can be habitable. Furthermore, the unit has been added to in such a manner that it is unlikely it could be moved without destroying it.

Mr. Burgess' proposal was that he would pay \$3500 in back taxes if the Town would abate the balance along with interest to date. He indicated it would cost him \$15,000 to make it livable. He suggested it would be in everyone's best interest to get this unit back on the tax rolls and paying park rent.

Nancy Comai expressed concerns about possible legal ramifications towards the town. She suggested having the Town Administrator to look into the notification process according to RSA 205A.

Nancy Comai indicated concern the park owner will get back the money he has to invest and the Town will only get \$3500. Nancy Comai's other concerns were that it was not the owner reaching out for abatement and doesn't want to set a precedent. David Ross suggested a compromise offer of \$5200 which is equivalent to three years of taxes.

David Ross motioned to offer a compromise of \$5200 to clear the tax liens to date contingent on the tax collector and Town Administrator's advice with regard to Nancy Comai's concerns. Nancy Comai seconded the motion. The motion carried unanimous.

b. Cumberland Farms, Inc. 1093 Hooksett Road

The taxpayers are requesting abatement because they believe the assessment does not accurately reflect the current market value based on the physical condition of the property. This property has been vacant for a few years. The assessor noted, this property shares the similar access issues as the 1313 Hooksett Road property. This section of Rte. 3 is divided by a median as well. The Assessor recommends reducing the land and building values to address this. The taxpayer's representative has agreed to withdraw the BTLA appeal if the value change is made for 2012. Nancy Comai made a motion to accept the assessor's recommendation of a new \$591,900 assessment and abate \$4986.29. David Ross seconded the motion. The motion carried unanimous.

Map41 Lot 76

3. Old Business

Revaluation Update

The Town Assessor told the Board the revaluation is about a week behind schedule. He hopes we should tentatively have a tax rate by the second week of November. The Board of Assessors asked for dollar amount change as opposed to a percentage change. The Assessor indicated the overall value is down about \$80,000,000. Where overall town assessment is down 4% and if the budget stays the same, we can expect the tax rate to go up 4%.

5. ADJOURNMENT

David Ross made a motion to adjourn at 6:25 PM. The motion was seconded by Nancy Comai. The motion carried unanimous.

Respectfully Submitted,

Elayne Pierson Assessing Clerk