BOARD OF ASSESSORS MEETING Official Meeting Minutes December 18, 2013

CALL TO ORDER: James Levesque called the meeting to order at 5:40 PM.

PRESENT: James Levesque, Nancy Comai, Todd Lizotte

1. ADMINISTRATIVE MATTERS OF IMPENDING TAX ABATEMENTS

a. Abatements for Overcharge of First Issue Tax Bills

The issue at hand is; the first issue tax bills were based on 2012 values at the 2012 tax rate. The second issue tax bills due to revaluation lowered many values. What some taxpayers paid on the first issue was more than the property tax for the whole year. The overcharge also covered the second issue tax bill. The tax bills showed no payment due but did not reflect the credit balance. The abatements will create a credit on the accounts on their accounts so refunds can be issued for those bills paid. Todd Lizotte made a motion to refund and/or credit the overpayments listed on the printout titled "2013 Real Property Abbreviated Exceptions" dated 12/13/2013 based on the first issue of 2013 tax bills. Nancy Comai seconded the motion. The motion carried unanimous.

b. Robie's Country Store Historic Preservation Corp Map 8 Lots 38 & 39

The taxpayer requested an exemption for a historic building as a non-profit corporation as per the Hooksett Ordinance adopted 10/9/2013 enabled by NH RSA 79-G. Todd Lizotte made a motion to abate the taxes for Robie's for Map 8 Lots 38 & 39 as granted per NH RSA79G which was adopted by Hooksett Town Council. Nancy Comai seconded the motion. The motion carried unanimous.

c. Niemi, Elizabeth 1 Ruth Avenue Map 39 Lot 1-90

Nancy Comai made a motion to defer the taxes of Elizabeth Niemi as provided for by NH RSA 72:38a for the 2013 tax year.

Todd Lizotte seconded the motion. The motion carried unanimous.

2. ADJOURNMENT

Todd Lizotte made a motion to adjourn at 6:00 PM. The motion was seconded by Nancy Comai. The motion passed unanimous.

Respectfully Submitted,

Elayne Pierson Assessing Clerk