

**BOARD OF ASSESSORS MEETING**  
**Official Meeting Minutes**

**December 11, 2013**

**CALL TO ORDER:** Chairman James Levesque called the meeting to order at 5:15PM.

**PRESENT:** James Levesque, Nancy Comai, David Ross, Todd Lizotte and Todd Haywood(Assessor). Susan Lovas Orr was absent with excuse.

**1. APPROVAL OF MINUTES**

**a. September 25, 2013 Public Minutes**

Nancy Comai made a motion to approve the public meeting minutes of September 25, 2013. David Ross seconded the motion. The motion carried unanimous.

**b. November 13, 2013 Public Minutes**

Nancy Comai made a motion to approve the public meeting minutes of November 13, 2013. David Ross seconded the motion. The motion carried unanimous.

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

**a. Rogers David J. 15 Mount St. Marys Way #203 Map 14 Lot 1-2-203**

The NH Board of Tax Appeals in accordance of their Administrative rules has ordered the municipality and taxpayer to meet with the hope of finding a settlement resolution of this matter. The Assessor met with the taxpayer to discuss possible settlement. In summary the new assessment is \$68,200 for 2013 as a result of the revaluation. The taxpayer had an appraisal done when he bought the property in 2010 for \$80,000. Currently it is assessed for \$110,300. If the assessment is adjusted to \$90,000 for 2012, the taxpayer will withdraw his appeal from the Board and Land Tax Appeals. The assessor noted this decision only affects 2012. David Ross made a motion to accept the recommendation of the assessor to accept assessed value of \$90,000 for 2012 tax year. The motion was seconded by Todd Lizotte. The motion carried unanimous.

**b. Racicot, Irene 45 Prescott Heights Map 42 Lot 7**

This is an exemption that re-qualified as part of assessment review process. The requalification was done in July after requested information was provided. The exemption had been removed and was not placed back on the assessment before the values were sent to the State. David Ross made a motion to accept the recommendation of the assessor and abate \$96,300 the amount of the exemption. Seconded by Nancy Comai. The motion carried unanimous.

**c. New Sunset Realty LLC 1560 Hooksett Road Map 13 Lot 46-1**

The taxpayer is requesting abatement because he believes the assessment does not accurately reflect current market value. He stated a market value for the property as \$584,000. He bought the property for 300,000 and demolished the existing building and replaced the gas tanks and pumps. He supplied a cost matrix which showed the actual cost of the project was \$705,000 land and building. The NH Board of Tax and Land Appeals has ordered both parties to meet and discuss possible settlement. The assessor met with the

taxpayer and he has agreed to withdraw his appeal if the Town agrees to reduce the 2012 assessment for this property to \$790,000. David Ross made a motion to accept the recommended new assessment value of \$790,000 for the tax year 2012. The motion was seconded by Todd Lizotte. The motion carried unanimous.

**5. ADJOURNMENT**

David Ross made a motion to adjourn at 5:42PM. Todd Lizotte seconded the motion. The motion carried unanimous.

Respectfully submitted,

Elayne Pierson  
Assessing Clerk