# BOARD OF ASSESSORS MEETING OFFICIAL MEETING MINUTES August 28, 2013

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

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

### 1. APPROVAL OF MINUTES

- **a.** <u>August 8, 2013 Nonpublic Minutes</u>: Susan Lovas Orr made a motion to approve the nonpublic minutes of August 8, 2013. James Levesque seconded the motion. The motion carried with Todd Lizotte and Nancy Comai abstaining.
- **b.** <u>August 14, 2013 Public Minutes</u>: Todd Lizotte made a motion to accept the public minutes of August 14, 2013. The motion was seconded by Nancy Comai. The motion carried with Susan Lovas Orr abstaining.

### 2. ADMINISTRATIVE MATTERS OF IMPENDING TAX ABATEMENTS

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

The Board had received a letter from Mr. Burgess. He is asking for forgiveness of back taxes. The unit owner was evicted and there are back taxes along with back park rent and back sewer. Mr. Burgess prefers to rehab and rent the property as opposed to demolish it. According to NH Law, the unit cannot be moved out of Town if taxes are owed. He has proposed that he would pay to rehab and the legal cost to get legal ownership of the home if the Town will abate the rest of the taxes due once they have legal ownership of the property. Taxes currently total over \$21,951 dating back to 2005. After discussion the Board of Assessors decided to table the item until discussion could be had with the land owner.

### b. Hecht Hooksett LLC Hooksett Road Map 34 Lot 4

Kenneth Hecht asked to meet with the Board after being denied abatement by the Board on August 14, 2013 to speak on his own behalf. He purchased a 19 acre vacant parcel of land across from Cinemagic on Route 3 for \$125,000 which is assessed for \$1,182,400. The seller has put a 20 year restriction on this property prohibiting anyone but Super Value Supermarkets on this site for the purpose of selling or storing food. He stated that the property is an enormous rock pile and has consulted with Tom Severino Trucking who said it would require 300,000 cubic yards of ledge excavation to develop. For drilling, blasting, and removal of this material the unit cost would be \$10 to \$12 per cubic yard. A preliminary budget would be \$3,300,000 for extraneous site costs to make it into a developable site. Mr. Hecht felt there is no preservation of rights and the restriction is an impediment to value. To clarify the market value, Mr. Hecht gave an overview of all companies that currently have business in town. He has no tenant in mind. The plan is more for an industrial site since all other stores have been covered. One option that the owner has is to put the land in current use but would rather pay more in taxes and have the flexibility in case someone or some project comes along that can use the stone.

Susan Lovas Orr made a motion to propose a revised assessment of \$500,000 for 2012.

Mr. Hecht countered with proposed an assessment of \$400,000.

The motion was seconded by Nancy Comai. Roll call vote was taken.

Susan Lovas Orr Yes James Levesque No Todd Lizotte No Nancy Comai Yes

Being a tied vote, the motion failed.

Some discussion ensued regarding the options moving forward on this matter.

Nancy Comai made a motion to reconsider. Todd Lizotte seconded the motion.

A roll call vote was taken.

Susan Lovas Orr Yes James Levesque Yes Todd Lizotte Yes Nancy Comai Yes

The motion carried unanimous.

The Board looked to the Assessor for a revised recommendation. After brief discussion the Assessor noted the proposed value stated by Councilor Lovas-Orr seemed like a reasonable compromise. Mr. Hecht agreed to accept a revised assessment of \$500,000 for tax year 2012 and pledged not to appeal further.

Susan Lovas Orr moved to accept the new recommendation of the Assessor of a value of \$500,000 for 2012. Motion was seconded by Nancy Comai.

A roll call vote was taken.

Susan Lovas Orr Yes James Levesque Yes Todd Lizotte Yes Nancy Comai Yes

The motion carried unanimous.

### c. <u>Donald Winterton Rev Trust</u> Prescott Heights <u>Map 48 Lot 19-3</u>

Map 48 Lot 19-3 was merged with Map 48 Lot 19-4 in the assessing software system after the first tax bill was issued and as a procedural measure, because of the way the tax collector's software is set up the bill cannot be erased but needs to be taken off the books. The finance dept. has asked the Board of assessors consider removing this tax bill from the books. The value will be completely assessed to the existing property in November. It will be assessed as one larger lot.

Todd Lizotte made a motion to abate \$1152.00 for property located at Map 48 Lot 1-93 Prescott Heights Road. Motion was seconded by Susan Lovas Orr. The motion carried unanimous.

#### 3. ADJOURNMENT

Todd Lizotte made a motion to adjourn at 6:30PM. Nancy Comai seconded the motion. The motion carried unanimous.

Respectfully Submitted,

Elayne Pierson Assessing Clerk