# BOARD OF ASSESSORS MEETING Unofficial Meeting Minutes

## June 26, 2013

CALL TO ORDER: Chairman James Levesque called the meeting to order at 5:23PM.

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

#### 1. APPROVAL OF MINUTES

a. <u>June 12, 2013 Public Minutes</u>: Todd Lizotte made a motion to approve the public minutes of June 12, 2013. Susan Lovas Orr seconded the motion. <u>The motion carried unanimous</u>.

2. <u>Marple, Richard</u>	11 Dartmouth	Street Map18 Lot 25	
Mr. Marple stated he had ask	ed two weeks ago for the assessor's bo	nd. Todd Haywood, the	
assessor, said he had no bond	but had certificate of insurance as requ	uired by the contract.	
Todd Lizotte thought Mr. Hay	ywood was also indemnified by the To	wn as well because he has	
been appointed by the governing body thus given powers by previous Town Councils and			
Boards of Assessor is covered	d by their insurance policy/bond.		

Mr. Marple refers to several NH statutes where he questions the authority of the assessor despite the fact he was appointed by the governing body several years ago to carry out the oversight of the routine administrative duties of the assessing office. There was discussion to the process of verifying whether an applicant for an elderly exemption is required to submit to a means test. Additionally there was discussion regarding the means test itself and what NH RSA 72:39a controls. It was pointed out this statute clearly provides for a means test to ensure the applicant meets the eligibility requirement. Chairman Levesque pointed out the worksheets the assessing office uses as a means test is based on a template provided by the NH Dept. of Revenue Administration. The Chairman further explained this is been the process for many years. This process was in place years before Mr. Haywood was in the role of Assessor.

Todd Lizotte spoke about the duties of the Assessing Dept. and the Town Assessor. He noted after reviewing the public record, a previous Board of Assessor's in 2007 gave the assessor "broad powers", in order to execute all the of the day to day administrative aspects of that dept. and all the processes that it encumbers. Mr. Lizotte noted a previous Board of Assessor's did so with a unanimous vote.

Susan Lovas Orr stated that the processes in place is used by the Town and all other NH municipalities. Hooksett is providing a benefit as provided by law to allow for assistance to people who are aging and in difficult financial situations. Todd Haywood said this process is part of the standards the NH Assessing Standards Board has adopted and the Dept. of

Revenue oversees. Ms. Lovas Orr stated if there is a concern with the process the town may choose to review its procedure with its legal counsel to ensure it is consistent with what the State of NH has adopted.

Mr. Marple suggested the process was a violation of the 4th amendment of the US Constitution and Article 19 of the NH Bill of Rights.

Todd Lizotte said the constitutional crisis in terms of the fact that the RSA that the town assessor has been acting in concert with is an established RSA and has been in place for many years without a challenge to its constitutionality. Mr. Lizotte further commented, the argument is that the RSA is in violation of the constitution. He stated, we at this level cannot adjudicate that. We operate under the RSAs as they currently are written. Mr. Marple has the right to seek the court's opinion with regard to the constitutionality of the laws in question. In terms of what our assessing dept. does, it follows the RSA that is controlling on these matters. We can agree or disagree in terms of the legitimacy of the RSA, but he not aware of anyone unless Mr. Marple knows of, who has challenged this particular RSA in terms of its constitutionality.

Susan Lovas Orr after reviewing at Article 19 of the NH Bill of Rights questioned the reference to "Illegal Search & Seizure". She noted a taxpayer has to voluntarily apply for this dispensation and does not see how Article 19 Illegal Search & Seizure applies. She also noted she does not feel she is qualified to interpret a law, statute or regulation. She pointed out to Mr. Marple, the Town did not approach him for his papers. He approached the Town for the benefit. Ms. Lovas Orr reiterated, the assessor is following procedure which the Town has followed prior to his holding this position. She asked is there some place written the process followed when someone comes to the town for an exemption. The assessor cited NH RSA 72:34 Investigation of Application and 72:39a Conditions of Elderly Exemption.

Susan Lovas Orr said there is a State wide process in place and this is a State issue not a municipal one. She noted again this might be appropriate to seek advice from the town's legal counsel.

Todd Lizotte recommend that we bring it to the Town Council and to Administration and let the Town Administrator follow up on it.

Mr. Marple closed by asking for the name of the bonding company. Under 91a, Freedom of Information Act, the Board has 5 days from today to respond.

#### 3. ADMINISTRATIVE MATTERS OF IMPENDING TAX ABATEMENTS

a. <u>Houle, Richard &amp; Barbara</u>	9 Goonan Road	Map 37 Lot 34
Todd Lizotte made a motion to acce	ept the assessor's recommendation	to deny. The motion
was seconded by Susan Lovas Orr.	The motion carried unanimous.	
h L'asparance Ronald & Cindy	111 Mammath Road	Man /1 L at 33

b. <u>L'esperance, Ronald & Cindy</u> <u>111 Mammoth Road</u> <u>Map 41 Lot 33</u> Susan Lovas Orr made a motion to accept the assessor's recommendation to deny. The motion was seconded by Todd Lizotte. <u>The motion carried unanimous</u>.

- c. <u>Koudsi, Amer & Mkayed, Reem</u> <u>126 Mammoth Road #327</u> <u>Map 39 Lot 30-327</u> Todd Lizotte made a motion to accept the assessor's recommendation to abate. The motion was seconded by Susan Lovas Orr. The motion carried unanimous.
- d. Rogers, David15 Mt. Saint Mary's Way #203Map 14 Lot 1-2-203Todd Lizotte made a motion to accept the assessor's recommendation to deny. The motion<br/>was seconded by Susan Lovas Orr. The motion carried unanimous.Map 14 Lot 1-2-203
- e. <u>Duval III, Gerald & Chantal</u> <u>349 Hackett Hill Road</u> <u>Map 28 Lot 23</u> Todd Lizotte made a motion to accept the assessor's recommendation to abate. The motion was seconded by Susan Lovas Orr. <u>The motion carried unanimous</u>.
- f. Susan P. Bigg Living Trust23 Winter DriveMap 43 Lot 53-15Todd Lizotte made a motion to accept the assessor's recommendation to abate. The motion<br/>was seconded by Susan Lovas Orr. The motion carried unanimous.The motion carried unanimous.
- g. Bonnett, Laurie & David6 Vista DriveMap 7 Lot 16Todd Lizotte made a motion to accept the assessor's recommendation to deny. The motion<br/>was seconded by Susan Lovas Orr. <br/>The motion carried unanimous.The motion carried unanimous.
- h.Abbott, Michael152 Merrimack StreetMap 2 Lot 22-5Susan Lovas Orr made a motion to accept the assessor's recommendation to deny. The<br/>motion was seconded by Todd Lizotte.The motion carried unanimous.
- i. <u>O'Brien Van Loon, Ann Susan</u> 23 Mt. St. Mary's Way #W1 Map 14 Lot 1-2-W1 Todd Lizotte made a motion to accept the assessor's recommendation to deny. The motion was seconded by Susan Lovas Orr. <u>The motion carried unanimous</u>.

## 4. Old Business

The Assessor updated the Board concerning the revaluation. He said it was ongoing and the preliminary values should be done by September 1<sup>st</sup>.

## 5. ADJOURNMENT

Todd Lizotte made a motion to adjourn at 6:03 PM. The motion was seconded by Susan Lovas Orr. <u>The motion carried unanimous</u>.

Respectfully Submitted,

Elayne Pierson Assessing Clerk