

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. Houle, Richard & Barbara 9 Goonan Road Map 37 Lot 34

Todd Lizotte made a motion to accept the assessor's recommendation to deny. The motion was seconded by Susan Lovas Orr. The motion carried unanimous.

b. L'esperance, Ronald & Cindy 111 Mammoth Road Map 41 Lot 33

Susan Lovas Orr made a motion to accept the assessor's recommendation to deny. The motion was seconded by Todd Lizotte. The motion carried unanimous.

- c. **Koudsi, Amer & Mkayed, Reem 126 Mammoth Road #327 Map 39 Lot 30-327**
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, David 15 Mt. Saint Mary's Way #203 Map 14 Lot 1-2-203**
Todd Lizotte made a motion to accept the assessor's recommendation to deny. The motion was seconded by Susan Lovas Orr. The motion carried unanimous.
- e. **Duval III, Gerald & Chantal 349 Hackett Hill Road Map 28 Lot 23**
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.
- f. **Susan P. Bigg Living Trust 23 Winter Drive Map 43 Lot 53-15**
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.
- g. **Bonnett, Laurie & David 6 Vista Drive Map 7 Lot 16**
Todd Lizotte made a motion to accept the assessor's recommendation to deny. The motion was seconded by Susan Lovas Orr. The motion carried unanimous.
- h. **Abbott, Michael 152 Merrimack Street Map 2 Lot 22-5**
Susan Lovas Orr made a motion to accept the assessor's recommendation to deny. The motion was seconded by Todd Lizotte. The motion carried unanimous.
- i. **O'Brien Van Loon, Ann Susan 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. The motion carried unanimous.

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 1st.

5. ADJOURNMENT

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

Respectfully Submitted,

Elayne Pierson
Assessing Clerk