

BOARD OF ASSESSORS MEETING
Official Minutes
February 6, 2014

CALL TO ORDER: Chairman James Levesque called the meeting to order at 5:25PM.

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

1. APPROVAL OF MINUTES

a. December 11, 2013 Public Minutes

Todd Lizotte made a motion to approve the public meeting minutes of December 11, 2013. Nancy Comai seconded the motion. The motion carried with Susan Lovas Orr abstaining.

b. December 18, 2013 Public Minutes

Nancy Comai made a motion to accept the public meeting minutes of December 18, 2013. The motion was seconded by Todd Lizotte. The motion carried with Susan Lovas Orr abstaining.

2. ADMINISTRATIVE MATTERS OF IMPENDING TAX ABATEMENTS

a. Health Source Properties 2 College Park Drive Map 9 Lot 34-1

Todd Haywood, the Town Assessor, explained that he had met with Brandon Potter of Commercial Property Management as ordered by the NH Board of Land and Tax Appeals. The taxpayer believes the assessment is not fair market value because of functional obsolescence. They have an appraisal for \$6.75 million. Original assessment was \$9,394,000 at 112.8%. A proposed compromise of \$8,460,000 revised assessment was reached. The revised assessment relates to a market value of \$7,500,000 for only the 2012 tax year. The Board has a discussion on the meaning of "functional obsolescence" Susan made a motion to propose a change of the assessment to the 2013 value of \$8,767,600 for 2012. Todd Lizotte seconded the motion. The motion carried unanimous.

b. Carpenella, Anthony P. 1900 Hooksett Road Map 2 Lot 12

Paul McKenney from Vision Government Solutions did a physical inspection with the owner. The property is currently on the market for \$99,000. His observations included that the property is no longer being used as a mixed use property, the interior is original 1950's construction and a section 9'x10' is unheated. He recommends reducing the grade to below average because of minimal finish on the interior, 10% functional obsolescence due physical layout of the property and a 10% economic obsolescence for being residential in a commercial area abutting a business on one side and a gas station across the street. He also recommended reducing the condition factor on the land due to the land in the rear of property being very steep. The revised assessment is \$99,200. Nancy Comai made a motion to accept the revised assessment. Todd Lizotte seconded the motion. The motion carried unanimous.

c. Agenda Consent item #2c

The guardian of the taxpayer is requesting a hardship abatement. Nancy Comai made a motion to grant a hardship abatement of \$4057.00. Todd Lizotte seconded the motion. The motion carried unanimous.

d. Chunglo, Thomas & Lorraine 67 Cross Road Map 17 Lot 55-6

The taxpayers are requesting abatement of interest from the June 2013 tax bill because they say they never received the bill. The assessor's recommendation is to deny. The taxpayer has been the owner of the property for 30 years and has the responsibility to keep tax payments current. It would be reasonable to presume if the bill wasn't received knowing taxes are billed semi-annually the

taxpayer could have easily inquired about the status of the property taxes. In this case the taxpayer chose not to follow up with the Town. Nancy made a motion to deny. Todd Lizotte seconded the motion. The motion carried unanimous.

3. New Business

a. Elderly and Disabled Tax Deferral Application

Agenda Consent item 3a

Todd Lizotte made a motion accept the Assessor's recommendation and approve the Elderly and Disabled Tax Deferral Application. The motion was seconded by Susan Lovas Orr. The motion carried unanimous.

b. Elderly Exemption 2013

Agenda Consent item 3b

The elderly exemption was removed from this property before the second tax bill in 2013. After that the Assessing office received the information needed to requalify the taxpayer for the elderly exemption. The Board is being asked to reinstate the exemption for 2013 and abate the amount of the exemption. Todd Lizotte made a motion to abate. The motion was seconded by Susan Lovas Orr. The motion carried unanimous.

c. Approval of 2013 Equalization Municipal Assessment Data Certificate

The Assessor explained that all the sales data is sent to the NH Department of Revenue annually. Using the data received an equalization ratio is calculated. All data is done electronically but an Equalization Municipal Assessment Data Certificate is required and must be signed by the Board of Assessors. We have already received the results of the study and the median ratio for 2013 is 94.73%. The Assessor noted, the ratio study may be finalized but it can always be appealed. Todd Lizotte made a motion to approve the 2013 Equalization Municipal Data Assessment Certificate and have Board of Assessors sign the document. The motion was seconded by Nancy Comai. The motion carried unanimous.

5. ADJOURNMENT

Nancy Comai made a motion to adjourn at 6:09 PM. Todd Lizotte seconded the motion. The motion carried unanimous.

Respectfully Submitted,

Elayne Pierson
Assessing Clerk