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

# August 13, 2014

**CALL TO ORDER**: Chairman James Levesque called the meeting to order at 5:20PM.

<u>PRESENT</u>: James Levesque, Todd Lizotte, Nancy Comai, Susan Lovas Orr, David Ross, Todd Haywood(Assessor).

David Ross nominated James Levesque to continue to be chairman of the Board of Assessors. It was seconded by Todd Lizotte. The vote confidence was unanimous.

## 1. APPROVAL OF MINUTES

#### a. June 11, 2014 Public Minutes

David Ross made a motion to accept the public minutes of June 11, 2014. The motion was seconded by Todd Lizotte. The motion carried with two yes votes and Todd Lizotte and Nancy Comai abstaining.

## b. June 11 2014 Nonpublic Minutes

David Ross made a motion to accept the public minutes of June 11, 2014. The motion was seconded by Todd Lizotte. The motion carried with two yes votes and Todd Lizotte and Nancy Comai abstaining.

## 2. ADMINISTRATIVE MATTERS OF IMPENDING TAX ABATEMENTS

# a. Northern New England Telephone 109 Cross Street Map TEL-0001

George Sansoucy, the appraiser who did the utilities, recommended that the Board deny abatement. In 2011the exemption for the poles expired. The Legislature did not renew that exemption and therefore they became taxable. Consequently Fairpoint has appealed their assessment saying that the tax on the pole is unconstitutional. They have about 200 appeals that have been consolidated to Merrimack County Superior Court to rule if the tax is constitutional. This has not happened yet. Under equal protection Fairpoint feels because everyone that is on the pole wasn't taxed, they can't be tax. If it is ruled unconstitutional then the valuation issues will be taken away; but if constitutional the appeals will go back to the individual county superior courts. The issue is now in court. Nancy Comai made a motion to deny abatement. The motion was seconded by Todd Lizotte. David Ross felt the Board should take no action since it may result in the Town being sued. The motion carried with four yes votes and David Ross abstaining.

## b. <u>Liberty Utilities Londonderry Turnpike Map 3-41-1 & GAS0001</u>

George Sansoucy, the appraiser who did the utilities, recommended that the Board deny abatement. The utility appraiser says more information is needed. This is the gas pipe system that services the properties which is also in the public right of way. They want the assessment dropped 2.1 million. David Ross made a motion to deny Liberty Utilities abatement. Todd Lizotte seconded the motion. The motion carried unanimous.

### 3. Non-Public Session

#### **Hardship Abatement**

At 5:50Pm Todd Lizotte made a motion to enter into nonpublic session under RSA 91-A:3II(c) to discuss a hardship abatement. The motion was seconded by Nancy Comai.

James Levesque made motion to come out of nonpublic session at 5:56 PM. The motion was seconded by David Ross. The motion carried unanimous. Todd Lizotte made a motion to seal and restrict the minutes. The motion was seconded by David Ross. The motion carried unanimous.

#### 4. Old Business

## a. <u>Lapointe Family Trust of 2013 4 Debbie Street Map 40 Lot 1-5</u>

The initial request was denied upon the recommendation of Paul McKinney of Vision Government Solutions Inc. The taxpayer has asked for reconsideration of the decision to deny this abatement request. The assessor reviewed the property and suggests the grade be changed from Average +10 to Average. The house is average quality and design. Todd Lizotte made a motion to accept the recommendation of the Town Assessor to abate \$14,900 off the current assessment for 4 Debbie Street, Map 40 Lot 1-5, Abatement No.13-008. Susan Lovas Orr seconded the motion. The motion carried unanimous.

#### 5. New Business

## a. Application for Reimbursement to Towns & Cities for Fed and State Forest Lands

This reimbursement is on the acreage of Bear Brook State Park that is in Hooksett. The acreage is 984 acres with an assessed value of \$1,226,708. Todd Lizotte made a motion to approve the Application for Reimbursement to Towns & Cities for Federal and State Forest Lands as received on 7/14/2014. Susan Lovas Orr seconded the motion. The motion carried unanimous.

#### b. 2014 MS-1(Summary Inventory of Valuation)

The MS-1 is a summary of the taxable town valuation. The increase from 2013 to 2014 is \$17,148,888 in assessment. David Ross made a motion to approve the 2014 MS-1. The motion was seconded by Todd Lizotte. The motion carried unanimous.

#### 6. ADJOURNMENT

David Ross made a motion to adjourn at 6:05PM. Todd Lizotte seconded the motion. The motion carried unanimous.

Respectfully Submitted,

Elayne Pierson Assessing Clerk