

BOARD OF ASSESSORS MEETING
Official Minutes

March 12, 2014

CALL TO ORDER: Chairman James Levesque called the meeting to order at 5:16 PM.

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

1. APPROVAL OF MINUTES

a. February 6, 2014 Public Minutes

Nancy Comai made a motion to approve the public meeting minutes of February 6, 2014. The motion was seconded by Todd Lizotte. The motion carried unanimous.

2. ADMINISTRATIVE MATTERS OF IMPENDING TAX ABATEMENTS

a. Janice Gordon Irrevocable Trust 8 Heritage Drive Map 26 Lot 59

Paul McKenney of Vision Government Solutions recommended that this abatement be denied. After an inspection and a few data changes, there was still no change in assessed value. The assessed value is within 5% of the appraisal that was submitted. Todd Lizotte made a motion to accept the recommendation of the town assessor for Lot 59 Map 46 property at 8 Heritage Drive for assessment of \$285,100. The motion seconded by Susan Lovas Orr. The motion carried unanimous.

b. Richer, Marc A. 8 Dewberry Lane Map 25 Lot 26-5

Paul McKenney of Vision Government Solutions recommended that this abatement be denied. After an inspection and the data was found to be accurate but did reveal a cathedral ceiling in the front entrance that once corrected on the property card and resulted in an increase in value. Todd Lizotte made a motion to accept the recommendation of the town assessor for Map 25 Lot 26-5 property address 8 Dewberry Lane for a revised assessment of \$297,500. The motion seconded by Nancy Comai. Motion carried unanimous.

c. Demoulas Supermarkets Inc. Central Park Drive Map 37 Lot 3-4

The taxpayer has an appeal pending at Merrimack County Superior Court. They believe the assessment is not fair market value because it is not a viable building lot. It is actually the right of way known as "Central Park Drive". This property cannot be developed further. The Town Assessor has reviewed this information with the Town's attorney Jay Hodes. They agreed this property was erroneously assessed as a potential commercial building lot. The taxpayer has agreed to settle this Superior Court case if the Town reduces the 2012 assessment to \$45,000. Nancy Comai made a motion to accept the recommendation of the assessor and grant the abatement of \$9,997.48. Todd Lizotte seconded the motion. The motion carried unanimous.

d. Raymond, Michael Goonan Road Map 37 Lot 20

The taxpayer is requesting abatement for the 2013 taxes because he believes the assessment exceeds market value because of the encumbrances on this property via rights of way. The assessor has met with the property owner and agrees that because of the encumbrances the value is diminished. The taxpayer owns the abutting property. The assessor has revised the assessment for this property as though it were part of the home site. Nancy Comai made a motion to accept the recommendation of the assessor for abatement #13-002 and abate \$138.53. The motion was seconded by Todd Lizotte. The motion carried with a vote of 3 yes and 1 no.

e. NWGM Housing II Ltd Partnership 7-18 Mallard Lane Map 25 Lot 39

The taxpayer is requesting abatement for the 2013 taxes because the statutory assessment was not applied to this property. This property is subject to RSA 75:1a assessment the Low Income tax Credit Housing provision. The property was adjusted by the assessor in April of 2013 based on the audited financials as prescribed by NH Law. During the revaluation Vision Appraisal removed the value over ride and the value reverted to the so called market value. Susan Lovas Orr made a motion to accept the assessor's recommendation of a new assessment of \$907,900 with a refund of \$23,240.50. The motion was seconded by Todd Lizotte. The motion carried unanimous.

f. State of NH-DOT 520 West River Road Map 5 Lot 3

The state of NH bought the property in October of 2012. The land use code should have been changed to reflect it being tax exempt. Nancy Comai made a motion to accept the recommendation of the assessor to abate 2013 taxes because the State of NH is exempt. The motion was seconded by Susan Lovas Orr. The motion carried unanimous.

3. New Business

c. Pole Licenses

The assessor reported to the board that the town should amend its pole license for occupants of the public right of way such as telecommunication companies and other utilities. There will be a public hearing next council meeting. He noted the urgency is; this should be done before April 1st to be effective for this tax year. The attorneys collectively are of the opinion that if not amended it could be fatal in the Fairpoint cases. We are adding language to ensure compliance with the law stating the occupants will pay properly assessed property taxes. The town's attorney indicated it would be helpful to have an idea of what it costs to maintain the public right of way that the utilities now benefit from using.

Leo Lessard, Director of Public Works, came up with the figure of \$483,793 annually for maintenance of the public right of ways.

At the 5:50PM Todd Lizotte made a motion to enter into nonpublic session under RSA 93-A:3II(c). Nancy seconded the motion. Roll call vote was taken. Todd Lizotte Yes, Nancy Comai Yes, Susan Lovas Orr Yes and James Levesque Yes. The motion carried unanimous.

At 6:30 Nancy Comai made a motion to come out of nonpublic session. The motion was seconded by Todd Lizotte. The motion carried unanimous.
Susan Lovas Orr made a motion to seal the nonpublic minutes. The motion was seconded by Todd Lizotte. The motion carried unanimous.

4. ADJOURNMENT

At 6:30 PM Todd Lizotte made a motion to adjourn. Susan Lovas Orr seconded the motion. The motion carried unanimous.

Respectfully Submitted,

Elayne Pierson
Assessing Clerk