

**BOARD OF ASSESSORS MEETING
OFFICIAL PUBLIC MINUTES
DECEMBER 17, 2014**

CALL TO ORDER: Chairman James Levesque called the meeting to order at 5:15PM.

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

1. APPROVAL OF MINUTES

a. November 6, 2014 Public Minutes

Todd Lizotte made a motion to accept the public meeting minutes of November 6, 2014. The motion was seconded by Nancy Comai. The motion carried with Susan Lovas Orr and David Ross abstaining.

b. November 6, 2014 Nonpublic Minutes

Todd Lizotte made a motion to accept the nonpublic meeting minutes of November 6, 2014. The motion was seconded by Nancy Comai. The motion carried with Susan Lovas Orr and David Ross abstaining.

Todd Lizotte made a motion to enter into nonpublic session at 5:20PM under RSA 91-A:3II(c). The motion was seconded by Nancy Comai. A roll call vote was taken. All voted aye.

Todd Lizotte made a motion to come out of nonpublic session at 5:30PM. The motion was seconded by Nancy Comai. The motion carried unanimous. The Board of Assessors asked that future abatements to be rounded during calculation.

Todd Lizotte made a motion to seal and restrict the nonpublic meeting minutes. Nancy Comai seconded the motion. The motion carried unanimous.

3. ADMINISTRATIVE MATTERS OF IMPENDING ABATEMENTS

<u>Town of Hooksett</u>	<u>Exempt Parcels</u>	<u>Various Locations</u>
a. <u>31 Lehoux Drive</u>		<u>Map 24 Lot 36-6</u>
b. <u>off Pleasant Street</u>		<u>Map 2 Lot 33-18-3</u>
c. <u>off Pleasant Street</u>		<u>Map 2 Lot 33-18-5</u>
d. <u>Chester Turnpike</u>		<u>Map 4 Lot 35</u>
e. <u>Chester Turnpike</u>		<u>Map 4 Lot 34</u>
f. <u>84 Auburn Road</u>		<u>Map 36 Lot 24</u>
g. <u>Mammoth Road</u>		<u>Map 42 Lot 20</u>

The properties listed above (a-g) became Town owned properties after April 1st and therefore generated a tax bill. The Town owned properties are tax exempt moving forward. Todd Lizotte made a motion to abate the property taxes for the

Town of Hooksett owned properties listed on the December 17 agenda under #3 as “a-g”. Susan Lovas Orr seconded the motion. The motion carried unanimous.

4. New Business

a. Elderly and Disabled Tax Deferrals

The Assessor explained that Elderly and Disabled Tax Deferrals are at 5% interest as opposed to paying 12% and 18% after a year. The taxpayer can defer up to 85% of the value. The assessor pointed out the deferral is collected when the property is transferred if not sooner. David Ross made a motion to approve the two Elderly and Disabled Tax Deferrals applications and to continue to defer taxes for 2014. Todd Lizotte seconded the motion. The motion carried unanimous.

b. Equalization Municipal Assessing Data Certificate

The assessor reported that every year we complete a ratio study and submit it to the Dept. of Revenue Administration. The information has been verified and released to the State for 2014. However, the State still wants the official pink sheet, “2014 Equalization Municipal Assessment Data Certificate”.

Signature of the Board of Assessors is needed.

The Assessor said we do not have the official equalization ratio, but do have preliminary results of what we released to the State. The State reserves the right to make changes and to disqualify sales. The preliminary statistics for this year [2014] are the weighted mean ratio which is used for apportionment of county, school and state taxes is 92.3% as opposed to 96.1% for last year [2013]

Median used for abatements is 91.5% for 2014 as opposed to 94.7% for 2013. This indicates market values are rebounding in Hooksett.

Coefficient of Dispersion [COD] which is the disparity of sale samples between the medians is 10.

The Price Related Differential [PRD] should be between .98 and 1.03. It is .99 which indicates a slight bias of the lower price properties.

c. Joseph & Elaine Watton: Veterans’ Tax Exemption

The taxpayers moved to the Town of Hooksett in summer of 2013. They are asking the Board of Assessors to abate the amount of the veteran’s tax credit for 2014. If they had applied by April 15, 2014 they would have qualified but did not apply until September 2014. The application is still not complete and was received after we sent our values to the State.

The Assessor spoke with the Mrs. Watton in September 2014 and told her they would qualify in 2015. If they had applied in 2014 they would have qualified for the veterans' credit but not the Blind Exemption. The letter from the Department of Education was dated August 2014. After speaking with the Assessor, they wrote a letter to the Town Administrator expressing their dissatisfaction. They felt we should have accepted their application in 2013 for the 2014 tax year, even though no application was submitted.

Todd Lizotte made a motion to abate the amount of the veterans' tax credit for Mr. & Mrs. Watton of 66 Sagewood Circle for 2014 contingent upon them signing their paperwork before January 15, 2015 and to authorize the Chairman of the Board of Assessors to sign a letter stating this and a copy to be sent to the Town Administrator. The motion was seconded by David Ross. The motion carried unanimous.

5. ADJOURNMENT

Susan Lovas Orr made a motion to adjourn at 6:02PM. Todd Lizotte seconded the motion. The motion carried unanimous.

Respectfully Submitted,

Elayne Pierson
Assessing Clerk