

BOARD OF ASSESSORS MEETING
Official Public Minutes

March 26, 2014

CALL TO ORDER: Chairman James Levesque called the meeting to order at 5:23PM.

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

1. APPROVAL OF MINUTES

a. March 12, 2014 Public Minutes

Nancy Comai made a motion to approve the public meeting minutes of March 12, 2014. The motion was seconded by Todd Lizotte. The motion carried unanimously.

b. March 12, 2014 Non-public Minutes

Todd Lizotte made a motion to approve the nonpublic meeting minutes of March 12, 2014. Nancy Comai seconded the motion. The motion carried unanimously.

2. ADMINISTRATIVE MATTERS OF IMPENDING TAX ABATEMENTS

a. Myers, James & Cheryl 45 Whitehall Terrace Map 32 Lot 7

After an inspection of the property and a review of similar properties in the subject area, an adjustment is warranted. It was recommended that the property be changed from an average +20 to an average +10, an extra fixture be added, the CRL crawl space be removed from the 12x18 section and the condition of the driveway paving be reduced from 75% to 50% good. Vision Government Solutions recommends a revised assessment of \$268,800 and to abate the difference. Nancy Comai made a motion to accept Vision's recommendation to grant abatement. Todd Lizotte seconded the motion. The motion carried unanimously.

b. Kelly Revoc Trust, John M. 1313 Hooksett Road Map 25 Lot 56-1

The recommendation from Vision Government Solutions is to abate. The property was under appeal in 2012. With the revaluation the value went back up to \$693,000. The property sold on 9/19/2013 for \$300,000. The new owner appealed because he only paid \$300,000. The assessor mentioned this property the only access to property is one way because of the divided street median. It was a self-service gas station that is now boarded up but in fair to poor condition. The gas tanks were removed in 2009. The recommended revised assessment is \$300,200. Nancy Comai made a motion to accept the recommendation of the Assessor to abate. The motion was seconded by Todd Lizotte. The motion carried unanimously.

c. Mafera Irrevoc Trust of 2013 5 Pleasant Street Map 6 Lot 6-1,5,8,9

This abatement application included for four different properties.

1. 1814 Hooksett Road: There was no change recommended for this property. No new info was presented. Land has a condition factor of .85 for depth and visibility. Nancy

Comai made a motion to leave the assessment the same as is. Todd Lizotte seconded the motion. The motion carried unanimous.

2. 5 Pleasant Street : No change is recommended for this property. It is vacant land and has a condition factor adjustment of .70. Todd Lizotte made a motion to go with the recommendation of the assessor and Vision for no change to value of 123,300 for 5 Pleasant Street, Map 6 Lot 6-1 Town File No. 13-011. Nancy Comai seconded the motion. The motion carried unanimous.
3. 1812 Hooksett Road: This property is a non-buildable lot due to easement, size & shape. Condition factor of land decreased from .10 to .70. Nancy Comai made a motion to accept the recommendation of the assessor to change from original assessment of \$14,400 to revised assessment of \$2,100. Todd Lizotte seconded the motion. The motion carried unanimous.
4. 3 Pleasant Street: This property is non-buildable lot due to gas easement, size and shape. The land condition factor was changed from .85 to .10. Todd Lizotte made a motion to accept the revised assessment of \$1,000 for 3 Pleasant Street Map 6 Lot 6-5. The motion was seconded by Nancy Comai. The motion carried unanimous.

d. Deerhead Sportsman Club 314 Londonderry Tpke Map 31 Lot 9

Paul McKenney Vision Government Solutions deemed the land value of this property to be ok but adjusted building depreciation for its age from good to average and adjusted functional obsolescence an additional 10%. Todd Lizotte made a motion to accept the recommendation of the town assessor and Vision Government Solutions for File No 13-14 Deerhead Sportsman Club, Map 31 Lot 9, 314 Londonderry Turnpike for a revised assessment of \$473,500. Nancy Comai seconded the motion. The motion carried unanimous.

e. Gagne Family Trust, Jeannette 51 Merrimack Street Map 9 Lot 69

This property is an apartment building. Paul McKenney of Vision Government Solutions adjusted the site index to be consistent with the other property on the street. The revised assessment would be \$329,100. Todd Lizotte made a motion to accept the revised assessment for Town File No. 13-015, Map 9 Lot 69, Gagne Family Trust of 51 Merrimack Street of \$329,100. Nancy Comai seconded the motion. The motion carried unanimous.

f. Kelly Revoc Trust, John M. 1317&1319 Hooksett Rd Map 25 Lot 20, 57

The taxpayer did not furnish any new information or an appraisal to review to substantiate his appeal. He purchased the two properties for \$1.3 million. Todd Lizotte made a motion to accept the recommendation of keeping the original assessments of \$276,300 and \$1,074,700. Nancy Comai seconded the motion. The motion carried unanimous.

g. Hebert, Robert A. 25 Dundee Avenue Map 5 Lot 35

The recommendation was a revised assessment of \$239,400. The third floor was unfinished and not used which brings down the assessed value. Also the building grade was adjusted and Vision Govt. Solutions suggested adding an additional functional obsolescence adjustment of - 20%. There was concern regarding the recommended adjustments expressed. The Board of assessors decided they wanted more information. Todd Lizotte made a motion to table Town File 13-018 for 25 Dundee Robert A. Hebert

Avenue, Map 5 and lot 35, for more information from Vision Government Solutions. The motion was seconded by Nancy Comai. The motion carried unanimous.

h. NH Sun Realty LLC 1574 Hooksett Road Map 13 Lot 43

Paul McKenney of Vision Government Solutions reviewed the cost and income data furnished with the appeal. The cap rate used by the taxpayer is high. He feels the value seems to be in line. The value of the property went down \$500,000 from last year. No change in assessment is recommended. Todd Lizotte made a motion to accept the assessment recommended by the Town Assessor and Vision Government Solutions for Town File No. 13-020 Map 13 Lot 43 NH Sun Realty LLC 1575 Hooksett for original assessment of \$2,284,800. Nancy Comai seconded the motion. The motion carried unanimous.

j. MKKC Holdings LLC 1 Leonard Avenue Map 41 Lot 5

The representative from VGSI noted this property had a land code of C which is commercial. He recommended changing land site index to residential code which in this case is a site index of "4". Other properties on the street were set at "4". The building is assessed at a commercial value. Nancy Comai made a motion to accept the recommendation of the Assessor & Vision Government Solutions for Map 41 Lot 5 for revised assessment of \$271,500. The motion was seconded by Todd Lizotte. The motion carried unanimous.

3. Old Business

Raymond, Michael Goonan Road Map Lot

A letter was received by Dean Shankle, Town Administrator, from Mr. Michael Raymond. Mr. Raymond acquired right of way parcel on Goonan Road in 2013. When development was done there was a piece of land 24' wide that was access lot for the landowners without river frontage access. This piece of land was not assessed for many years. In 2006 the town administrator at the time noticed it was not assessed. A lot was created and an assessment was placed on it. But the actual owner was not notified so was it was listed as owned by the Goonan Rd. Homeowners Association. Tax bill was never sent to anyone but the Town of Hooksett. Currently there are over \$10,000 in back taxes have accrued. Mr. Raymond is the abutter to this property and he bought the property last year from Mr. Goonan for \$1.00, presumably knowing there were back taxes due. He is requesting for the back taxes to be forgiven because for years it was assessed for about \$80,000 and no tax bill was ever sent.

Dean Shankle, Town Administrator reiterated the history of the Goonan Road parcel. The parcel is now at the point to be deeded. The Town has a drainage easement and does not want the property. He mentioned the property was over assessed and billed to the Goonan Road Homeowners Association that does not exist. The Assessor recommended that the land be valued as though it were part of Mr. Raymond's other parcel. The Board of Assessors abated the assessment for 2013 to \$1500. David Ross made a motion to abate the back taxes Todd Lizotte seconded the motion. The motion carried unanimous.

5. ADJOURNMENT

Todd Lizotte made a motion to adjourn at 6:33PM. The motion was seconded by David Ross.
The motion carried unanimous.

Respectfully submitted,

Elayne Pierson
Assessing Clerk