**BOARD OF ASSESSORS MEETING**

 **Official Public Meeting Minutes**

 **June 11, 2014**

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

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

Todd Lizotte and Nancy Comai were excused.

**1. APPROVAL OF MINUTES**

 **a. May 14, 2014 Public Minutes**

David Ross Made a motion to accept the public meeting minutes of May 14, 2014. The

 motion was seconded by Susan Lovas Orr. The motion carried unanimous.

 **b. May 14, 2014 Nonpublic Minutes**

Susan Lovas Orr made a motion to accept the nonpublic meeting minutes of May 14,2014. David Ross seconded the motion. The motion carried unanimous.

Todd Haywood suggested the Board of Assessors go into nonpublic session under RSA 91-A:3II(c) to discuss the hardship abatement and the proposed BTLA settlement that are on the agenda. David Ross made a motion to go into nonpublic. Susan Lovas Orr seconded the motion. A roll call vote was taken with all answering in the affirmative. The Board went into nonpublic at 5:24PM.

David Ross made a motion to come out of nonpublic session at 5:34 PM. The motion was seconded by Susan Lovas Orr. The motion carried unanimous. David Ross made a motion to seal and restrict the nonpublic minutes. Susan Lovas Orr seconded the motion. The motion carried unanimous.

**2. ADMINISTRATIVE MATTERS OF IMPENDING TAX ABATEMENTS**

 **a. Tri-Town Ice Arena Ltd 311 West River Road Map 17 Lot 13-1**

This abatement application had been tabled at previous meeting because the question of the assessment amount the 2013 taxes were based on. It was confirmed the history on the property card was the preliminary assessment from the revaluation, when the taxpayer came in for a hearing and the assessment was dropped. They were not satisfied so they filed an appeal. In 2013 the property owner was taxed on $3,709,200. The revised recommended assessment for 2013 is $3,503,600. In 2014 the Town field appraiser made a permit visit on 1/29/2014 and after data entry it, the assessment changed for 2014 because of the improvements made. David Ross made a motion to accept the revised assessment of $3,503,600 for 2013. The motion was seconded by Susan Lovas Orr. The motion carried unanimous.

 **b. Swanson, Brian & Morris, David 30 Embassy Ave. Map 39 Lot 1-61**

An inspection was conducted on the property and errors were found in the listing data. There is no jacuzzi and the can/wdk is a fop. The heating fuel is propane and the flooring is completely laminate. David Ross made a motion to accept the new revised assessment of $41,200. Susan Lovas Orr seconded the motion. The motion carried unanimous.

 **c.** **Bridge Bay LLC 99 Mammoth Rd Var Units Map 41 Lot 36-1,2.4-12**

The units were formerly owned by Hooksett Top Choice. Currently all the condo units are owned by the same taxpayer. Property was purchased 11/1/2012 for $975,000 plus $350,000 in back taxes. An interior inspection of two units was done on April 25, 2014. The units are in average condition and no upgrades have been done since they were built in 2004. As a result the recommendation was made to change the grade of the units from 05 to 03(average), the condo complex factor be changed to .95 and change the Unit Type factors on 2 and 3 to 100. David Ross made a motion to accept the recommended new assessment to $96,700 per unit. Susan Lovas Orr seconded the motion. The motion carried unanimous.

 **d. Smith,Gary 33A Dale Road Map 13 Lot 42-28**

The taxpayer is asking for an abatement of interest because he never received the tax bill. He indicated he would have paid in full on time if he had received the bill. Susan Lovas Orr made a motion to abate $111.17 in interest. David Ross seconded the motion. The motion carried unanimous.

 **e. Demoulas Supermarkets Inc. Central Park Drive Map 37 Lot 2-4**

No new information was received from the taxpayer. The owner said more information will be submitted at a later date. Susan Lovas Orr made a motion to accept the recommendation not to change the assessment. The motion was seconded by David Ross. The motion carried unanimous.

 **f. Healthsource Properties, Inc. 2 College Park Drive Map 9 Lot 34-1**

The tax representative was called and e-mailed for more information regarding income and expenses. After review it was decided they were in line with the style of property. David Ross made a motion to accept the recommendation to deny the abatement request. Susan Lovas Orr seconded the motion. The motion carried unanimous.

 **g. Joyland Associates 1256 Hooksett Road Map 30 Lot 25**

Vision Government Solutions recommended this abatement be denied. The income work-up submitted to defend their value used a cap rate of 11.85% Vision Government Solutions indicated this was high for this type of property. David Ross made a motion to accept the recommendation to deny abatement. Susan Lovas Orr seconded the motion. The motion carried unanimous.

 **h Merchants Plaza LLC 1279 A & B Hooksett Road Map 25 Lot 46**

 Vision Government Solutions recommended this abatement be denied. Actual income and expenses was requested but not received. Also the cap rate of 12.35% was used which seems high for this type of property. David Ross made a motion to accept the recommendation to deny abatement. The motion was seconded by Susan Lovas Orr. The motion carried unanimous.

 **i. Cumberland Farms Inc. 1093 Hooksett Road Map 41 Lot 76**

Vision Government Solutions recommended adjusting the functional obsolescence to 50% due to the condition of the property at the time of the sale. David Ross made a motion to accept the recommendation of a new revised assessment of $660,300. The motion was seconded by Susan Lovas Orr. The motion carried unanimous.

 **j. RWB Leasing LLC 45 Londonderry Turnpike Map 49 Lot 7**

After review of appraisal and income information submitted, adjustments were made to reflect the 2012-2013 income and expenses. Other adjustments included changing the depreciation factor from “G” to “A”, changing the style on card 2 from “19” to “18”, and increasing the functional depreciation to “15”. Susan Lovas Orr made a motion to accept the recommendation of a revised assessment of $1,268,200. David Ross seconded the motion. The motion carried unanimous.

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

Vision Government Solutions recommended an abatement be granted. The third floor is unfinished and not used. Overall the building condition is fair. An adjustment was made for functional obsolescence to 15% . The Board had questioned why this property was assessed differently than one on 51Merrimack Street? VGSI followed up stating both are 5 unit apartment buildings but the Merrimack street location is superior and larger than the Dundee Ave location making the land value greater. The buildings are similar in size with regard to living area but the 51 Merrimack location is in better condition. The Dundee Avenue property was given a 15% functional obsolescence adjustment for the condition and the third floor space being unusable at this time. This accounts for the difference in value. David Ross made a motion to accept the recommendation of a revised assessment of $278,400. Susan Lovas Orr seconded the motion. The motion carried unanimous.

 **l. Town of Hooksett Pleasant Street Map 1 Lot 20**

 The property was purchased in June of 2013 by the Town of Hooksett. At that time the use

 code should have been changed to exempt when the transfer was done. Susan Lovas Orr

 made a motion to abate $84.00. David Ross seconded the motion. The motion carried

 unanimous.

 **m. Hooksett Sewer Commission 31 Lehoux Drive Map 24 Lot 36-6**

 The property was purchased by the Hooksett Sewer Commission on April 3, 2014

The deed was received at the time the tax bills were being done. The use code should have been changed to exempt. David Ross made a motion to abate the Hooksett Sewer Commission $3,139.00. The motion was seconded by Susan Lovas Orr. The motion carried unanimous.

**5.** N**ew Business**

 **PA-28 Inventory of Taxable Property Form for 2015**

 The Town of Hooksett needs to let the Dept of Revenue know if we want to use the inventory forms in 2015. The Town of Hooksett has not used inventory forms since 2009. Susan Lovas Orr made a motion not to use the inventory form for 2015. The motion was seconded by David Ross. The motion carried unanimous.

**6**. **ADJOURNMENT**

 David Ross made a motion to adjourn at 6:05PM. Susan Lovas Orr seconded the motion. The

 motion carried unanimous.

Respectfully Submitted,

Elayne Pierson

Assessing Clerk