

**BOARD OF ASSESSORS MEETING  
OFFICIAL PUBLIC MINUTES**

**June 10, 2015**

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

**PRESENT:** James Levesque, Nancy Comai, Susan Lovas Orr, Todd Haywood(Assessor), LeeAnn Moynihan(Field Appraiser). Todd Lizotte and David Ross were excused.

**1. APPROVAL OF MINUTES**

**a. May 13, 2015 Public Minutes**

Susan Lovas Orr made a motion to accept the public minutes of May 13, 2015. The motion was seconded by Nancy Comai. The motion carried unanimous.

**b. May 13, 2015 Nonpublic Minutes**

Nancy Comai made a motion to accept the nonpublic minutes of May 13,2015. The motion was seconded by Susan Lovas Orr. The motion carried unanimous.

**2. ADMINISTRATIVE MATTERS OF IMPENDING ABATEMENTS**

**a. Zapora Properties LLC 41 Zapora Drive Map 34 Lot 11-1**

The taxpayer is requesting abatement for the 2014 taxes because they believe the assessment reflects 5 apartments and there are 3 apartments. The main house was gutted and will remain unreconstructed. The unfinished portion was not assessed properly. Lee Ann Moynihan, field appraiser, inspected the property and corrected the data and calculated that 58% of the structure is 45% complete resulting in a 25% downward adjustment on the building resulting in a new assessment of \$282,000 which equalized has a market value of \$308,533. The house is currently on the market with an asking price of \$299,000. Susan Lovas Orr made a motion to accept the abatement recommendation with a refund of \$2,520.00 for abatement application #14-013. The motion was seconded by Nancy Comai. The motion carried unanimous.

**b. Collette M. Kanlis Rev Trust 4 Beacon Street Map 40 Lot 12-4**

The taxpayer is requesting abatement because she believes the assessment is not equitable to other similar properties. The ranch style home was built in 1971 and most of it is original. All the other homes in the neighborhood are colonials built circa 2003. It is recommended giving a 5% functional obsolescence for an older home in a newer neighborhood. This results in a new assessment of \$291,100. Susan Lovas Orr made a motion to accept the abatement recommendation to refund \$248.00. The motion was seconded by Nancy Comai. Susan Lovas Orr inquired if the property owner has an elderly exemption. She does not but has a veterans' tax credit. Information on the abatement application suggests she might be eligible. It was suggested the assessing office reach out to her and provide her with exemption info. The motion carried unanimous.

**c. Greenview Management LLC 15 Crawford Lane Map 14-1-13-90-4, 141**

The taxpayers are requesting abatement for 2014 because the property was assessed with improvements and it is vacant land. On a second parcel they are requesting abatement for land assessed at \$56,900 which the owner does not believe is consistent with other surrounding lots. The recommendation is to grant abatement on the first parcel due to a permit error. The property was assessed with a new home which does not exist. The second parcel was assessed

at \$56,900 but has frontage and granite curbing and utilities. The recommendation is to deny since the road is established for this lot and there is already infrastructure. The lot has been adjusted to \$75,900 which is consistent with adjacent lots. It was also discovered that a third lot (Map14-1-13-141) was assessed at \$56,900 and has frontage and curbing. The lot has been adjusted to \$75,900 which is consistent with the adjacent lots. According to the 1985 Sunapee decision the aggregate difference of the three parcels should be calculated and then abated. The end result is an abated value of \$77,500. Nancy Comai made a motion to abate the aggregate difference of \$77,500 in assessment value and refund \$1,924.00. The motion was seconded by Susan Lovas Orr. The motion carried unanimous.

**d. All or Nothing 254 West River Road Map 17 Lot 36**

The taxpayer is requesting abatement for 2014 taxes because there was an error in the land value. The 2014 assessment reflected 3.5 acres but per the certified site plan it should be 2.34 acres. When the survey plan was reviewed for septic system capacity it was discovered the land acreage was incorrect. The property and site plan were reviewed and the data correction has been made to the assessment. The taxpayer is requesting that the Town go back to 2009, but the RSA states that must apply by March 1<sup>st</sup> after notice of tax. Since the taxpayer has owned the property, there have been many occasions when the acreage could have been questioned. Susan Lovas Orr made a motion to accept the abatement recommendation of application# 14-0001 and abate \$8700 in assessment with a refund of \$216.00. The motion was seconded by Nancy Comai. The motion carried unanimous.

**e. Charlotte Parks 12 Cedar Street Map 6 Lot 114-10**

The taxpayer is requesting an abatement of interest charged for late payment on the first bill issue. The closing on the property was on June 6, 2014 and she never received the first issue tax bill. The total tax bill plus interest was paid by the taxpayer on 12/4/2014. The first tax bill was mailed to the previous owner on May 23, 2014. The taxes should have been settled at closing. The deed was not received by the Assessing office until July. The interest charged was \$96.11. Susan Lovas Orr made a motion to abate the interest of \$96.11. The motion was seconded by Nancy Comai. The motion carried unanimous.

**f. Bridge Bay LLC 99 Mammoth Road #3 Map 41 Lot 36-3**

The taxpayer is requesting abatement for the 2014 taxes because they believe the assessment is not equitable to the other units in the building. This is the only unit which was not corrected last year as a result of an abatement application. The grade was changed on the others on last year's appeal. Bridge Bay did not purchase this unit until 2014. All the other units are average construction and this unit is average + 20. Upon review, this unit should be changed to average as well. Nancy Comai made a motion to grant abatement of \$20,000 in assessment and to refund \$497.00. Susan Lovas Orr seconded the motion. The motion carried unanimous.

**g. SJB Development LLC 209 West River Road Map 24 Lot 30-1**

The taxpayer is requesting abatement for 2014 taxes because they believe the assessment is not equitable to other similar properties. The land was assessed at \$313,100 for 2014. The primary site was originally two acre site. Upon GIS review, it was determined that only 1 acre is used as the primary site. The value was corrected in December 2014 to \$188,600 with 1 acre valued as \$176,000 and the 1.68 at \$12,600 which is consistent with the surrounding property. The extra acre went into backland from the primary site. Susan Lovas Orr made a motion to accept the abatement recommendation for abatement #14-0003 and refund \$3,091. Nancy Comai seconded the motion. The motion carried unanimous.

**h. Ronald & Charlotte Budway 28 Whitehall Terrace Map 26 Lot 19**

The taxpayer is requesting abatement for 2014 taxes because they believe the assessment is incorrect because of the portion above the garage is not finished. Upon inspection it was determined that the portion above the garage was unfinished and being used for storage. Other corrections made as result of the inspection include changes from finished second story to cathedral, pine flooring, carpeting and changing depreciation from average to good. The difference with all changes made a net change of \$100 in assessment. Assessment went from \$232,400 to \$232,300. Nancy Comai made a motion to grant the abatement recommendation and refund \$2.00. Susan Lovas Orr seconded the motion. The motion carried unanimous.

**4. New Business**

The Board of Assessors discussed their next meeting date. It was decided to be July 22<sup>nd</sup> at 5:15PM.

**5. ADJOURNMENT**

Nancy Comai made a motion to adjourn at 6:03 PM. The motion was seconded by Susan Lovas Orr. The motion carried unanimous.

Respectfully Submitted,

Elayne Pierson  
Assessing clerk