

**BOARD OF ASSESSORS MEETING  
OFFICIAL PUBLIC MINUTES  
July 22, 2015**

**CALL TO ORDER:** Acting Chairman James Levesque called the meeting to order at 5:24 PM.

**PRESENT:** James Levesque, Nancy Comai, David Ross, Donald Winterton, Timothy Tsantoulis, Todd Haywood (Assessor), Rusty McClure (Owner of Granite State Hospitality LLC), Attorney Christopher Bolt, Attorney White.

**ELECTION OF OFFICERS**

Nancy Comai nominated James Levesque as Chairman of the Board of Assessors. Donald Winterton seconded the nomination. The vote was unanimous.

Donald Winterton nominated David Ross as Vice Chairman. The nomination was seconded by Timothy Tsantoulis. The vote was unanimous.

**1. APPROVAL OF MINUTES**

**a. June 10, 2015 Public Minutes**

David Ross made a motion to accept the public minutes of June 10, 2015. The motion was seconded by Nancy Comai. The motion carried. Donald Winterton and Timothy Tsantoulis abstained.

**2. ADMINISTRATIVE MATTERS OF IMPENDING ABATEMENTS**

**a. Granite State Hospitality LLC 25A Springer Rd/530A W River Map5 Lot 1&118**

The taxpayers are requesting abatement because the assessment for this property reflects more than the actual area they are using for their purposes. Present for the discussion were Mr. Rusty McClure, the owner of Granite State Hospitality LLC, Attorney Christopher Bolt, and Attorney White who had worked with Attorney General office on the lease. Initially the assessor developed the value based on the language of the lease signed 5//2013 which indicated Granite State Hospitality is responsible for all of the land and building except the area of the liquor store including the roof overhang on the sidewalk The Assessor met with Mr. McClure and Attorney Bolt and was able to do a complete inspection of the property. The taxpayer provided detailed information pertaining to the apportionment of the amount of building area and land area necessary to support the operation. With the new assessment the apportionment of land and building is 2/3 State and 1/3 Granite State Hospitality. As of 4/1/2014 the gas stations were not there. Attorney White stated that each side is one lot. The issue is the taxation law of owned and occupied by. All of the property is owned by the state and if you lease State land you pay taxes. But in this case the property is shared. This is not a subdivision but a lease/hold definition. A Checkerboard theory matrix was formulated so going forward we would know who owns what and where improvements are taking place. The Assessor said the town has a spreadsheet for future use documenting what the State and Granite State Hospitality owns.

The revised building (40% complete as of 4/1/2014) and the land area apportioned to Granite State Hospitality results in a revised 2014 assessment of \$2,793,700. Nancy Comai made a motion to accept the new recommended assessment of \$2,793,700 for 2014. The motion was seconded by Donald Winterton. The motion carried unanimously.

**b. Meryl Meloy                      59 Pleasant Street      Map 2 Lot 6**

The taxpayer is requesting abatement for the 2014 taxes because she believes the assessment is disproportional with the surrounding properties. The building is being used as a veterinary hospital in a residential district. This land of this property is commercial use in value as opposed to her neighbor residential land use.

Only part of the building (the office area) was updated in 2000. The clinic portion has not been renovated and therefore is not reflective of the true depreciation. There was a little deferred maintenance. Following a full inspection the depreciation was changed from average to fair and a 10% adjustment was made for functional obsolescence.

David Ross made motion to accept the new recommended assessment for Abatement Application #14-019 for 59 Pleasant Street and refund \$877. The motion was seconded by Nancy Comai. The motion carried unanimously.

**c. Granite Plaza LLC                      1778 Hooksett Road      Map 6 Lot 23**

The taxpayer is requesting abatement for the 2014 taxes because they believe this assessment is higher than comparable properties in other towns.

The site index for this property was "C" (2.5 influence factor). The adjacent commercial property was "D" (2. Influence factor). The Assessor recommended that this site be changed to "D". Further, this site received site plan approval in 2007 for a 60 seat restaurant which expired in 2014. For that reason it is recommended that the property be assessed at 90%. David Ross made a motion to accept the new assessment of \$140,500 for Granite Plaza at 1778 Hooksett Road, Abatement Application# 14-038 Map 6 Lot 23 which results in a refund of \$1356. The motion was seconded by Donald Winterton. The motion carried unanimously.

David Ross made a motion to enter into nonpublic session at 6:00 PM to discuss Board of Land & Tax Appeals settlements. The motion was seconded by Timothy Tsantoulis. A roll call vote was taken.

James Levesque	Yes	Donald Winterton	Yes
Nancy Comai	Yes	Timothy Tsantoulis	Yes
David Ross	Yes		

Motion carried unanimously.

The taxpayer has indicated they would settle this appeal for a revised assessed value of \$2,900,000 which when equalized results in a market value of \$3,062,000.

David Ross made a motion to accept the new recommended assessment for 2013 and 2014 for Abatement Application #13-057 Twenty-Eight Acres Management at 1160 Hooksett Road. Donald Winterton seconded the motion. The motion carried unanimously.

David Ross made a motion at 6:30PM to exit the nonpublic session. The motion was seconded by Donald Winterton. The motion carried unanimous.

Donald Winterton made a motion to seal the minutes of the nonpublic session. The motion was seconded by David Ross. The motion carried unanimous.

**4. New Business**

**Application for Reimbursement to Towns and Cities in which Federal and State Forest Land is Situated.**

Donald Winterton made a motion to sign the application for Reimbursement to Cities and Towns In Which Federal And State Forest Land Is Situated. The motion was seconded by David Ross. The motion carried unanimous.

**5. ADJOURNMENT**

David Ross made a motion adjourn at 6:32PM. Don Winterton seconded the motion. The motion carried unanimous.

Respectfully Submitted,

Elayne Pierson  
Assessing Clerk