

**BOARD OF ASSESSORS MEETING
OFFICIAL PUBLIC MINUTES
March 11, 2015**

CALL TO ORDER: Chairman James Levesque called the meeting to order at 5:42PM.

PRESENT: James Levesque, Nancy Comai, Todd Lizotte, Todd Haywood (Assessor).

1. APPROVAL OF MINUTES

Approval of meeting minutes of February 11, 2015 was tabled until the next Board of Assessors meeting because neither Todd Lizotte or Nancy Comai were in attendance at the previous meeting.

2. ADMINISTRATIVE MATTERS OF IMPENDING BTLA APPEALS

a. Merchants Plaza LLC 1279 A & B Hooksett Road Map 25 Lot 26

As part of their operating procedure when the taxpayer files for an appeal with the BTLA, the BTLA issues an order for the parties to meet within 120 days to discuss possible settlement before scheduling a hearing. The Assessor met the taxpayer's representative and they have proposed to resolve this matter for a revised assessment of \$1,100,000. The original assessment is \$1,194,700 and the equalization ratio for 2013 was 94.78 %. The revised assessment is a compromise which indicated a market value of \$1,160,000. Nancy Comai made a motion to accept the recommendation of the assessor for a revised assessment of \$1,100,000. The motion was seconded by Todd Lizotte. The motion carried unanimous.

3. ADMINISTRATIVE MATTERS OF IMPENDING ABATEMENTS

a. Briar Court/Pearl Drive/Quimby Mountain

The Town took over the maintenance of Briar Court in 2011 but it wasn't made tax exempt. There was a communications breakdown between those accepting the road and a deed being recorded so the assessing office could update the records. Consequently the parcel ownership was not updated to Town owned before tax bills were issued. There was discussion regarding the 2010 taxes owed and who was responsible for them. Technically the developer should have been responsible for the 2010 taxes. However, now that it is in the Town's name so there is no practical recourse to compel the developer to pay the taxes for 2010. The Board of Assessors wants the Town Council to discuss the procedure for road acceptance.

b. Town of Hooksett Merrimack Street Map 5 Lot 25-1

The property was tax deeded by the Town in May 2014, but the deed was not received until June after the first issue of 2014 property tax bills was mailed out. Todd Lizotte made a motion to abate \$54.00. The motion was seconded by Nancy Comai. The motion carried unanimous.

b. Granite HDC Hooksett Road Map 14 Lot 14

The property was originally owned by Hooksett Development for 350+- approved units on the first issue. Then they went into bankruptcy and out of bankruptcy. Then three entities took possession of development rights and now are separated into three tax accounts. An

overcharge resulted on the second issue of the 2014 property tax bill. The second issue never posted in the tax billing system. The first issue amount was \$28,454.00 for the undivided parcel, but second bill calculated the 2014 taxes as \$13,036.00 for the year for this parcel. Nancy Comai made a motion to correct the overcharge and credit \$15,418.00. The motion was seconded by Todd Lizotte. The motion carried unanimous.

c. Granite State Hospitality LLC Rest Areas Map 5 Lot 1T & 118T

Granite State Hospitality LLC filed for an abatement for 2014 tax year. The assessor pointed out, no taxes have been paid to date. The Assessor has reached out to New Hampshire DOT. He mentioned that there seems to be some confusion on whether they, the leasee, owe taxes before an occupancy permit is issued. He went on to point out, taxes are based on what is finished and the 2014 is assessment is based on 40% complete. The lease says they are responsible for the taxes on the entire property except the liquor store and the roof overhang, sidewalk and the land underneath. The assessor pointed out the Town is not taxing the State Liquor Stores which are exempt. This discussion was for informational purposes only.

At 6:16PM Todd Lizotte made a motion to go into nonpublic session under RSA 91-A:3II(c). The motion was seconded by Nancy Comai. A roll call vote was taken. The motion carried unanimous.

Nancy Comai made a motion to come out of nonpublic session at 6:28 PM. The motion was seconded by Todd Lizotte. The motion carried unanimous.

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

The Board of Assessor decided they would meet March 25, 2014.

5. ADJOURNMENT

Nancy Comai made a motion to adjourn AT 6:28PM. The motion was seconded by Todd Lizotte. The motion carried unanimous.

Respectfully Submitted,

Elayne Pierson
Assessing Clerk