# BOARD OF ASSESSORS MEETING OFFICIAL PUBLIC MINUTES June 22, 2016

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

**PRESENT:** James Levesque, David Ross, Timothy Tsantoulis, Lee Ann Moynihan(Field Appraiser). Donald Winterton arrived late.

#### 1. APPROVAL OF MINUTES

## a. April 13, 2016 Public Minutes

TimothyTsantoulis made a motion to approve the Public meeting minutes of April 13, 2016. The motion was seconded by David Ross. The motion carried unanimous.

## b. April 13, 2016 Nonpublic Minutes

TimothyTsantoulis made a motion to approve the Nonpublic meeting minutes of April 13, 2016. The motion was seconded by David Ross. The motion carried unanimous.

## 2. ADMINISTRATIVE MATTERS OF IMPENDING ABATEMENTS

# a. No. NE Telephone Operations LLC 109 Cross Road Tel-0001

The Assessor reviewed the information provided and or lack of information, and found no compelling reason to grant the abatement request. The subject property is currently under appeal in Superior Court. Therefore the Assessor recommended that the abatement request be denied. David Ross made a motion to deny. The motion was seconded by Timothy Tsantoulis. The motion carried unanimous.

# b. Poojakasi, LLC 45 Londonderry Turnpike Map 49 Lot 7

The taxpayer is requesting abatement because they believe the assessment is not fair market value. The taxpayer believes that the market value for 2015 should be revised to no more than \$1,100,000 based on the sale price of \$1,100,000 in 2013. The Town Appraiser did a full inspection of the property on May 6, 2016. Data corrections were made. The overall corrections increased the assessment value to \$1,285,800. The property has two buildings (one commercial and one industrial). The commercial building was in good condition with recent upgrades. The industrial building was dated after April 1<sup>st</sup>. The corrected assessment is 8.5% higher than the appraised value. This is within the acceptable range as indicated by the Department of Revenue. Therefore it is recommended that the abatement request be denied. David Ross made a motion to deny. Timothy Tsantoulis seconded the motion. The motion carried unanimous.

#### c. McDonalds Real Estate Co. 1254 Hooksett Road Map 30 Lot 26

The taxpayer is requesting abatement because of their concern with the overall assessment when compared to their opinion of \$1,100,000 to \$1,200,000. The Assessor reviewed the subject property and information provided by the taxpayer.

No analysis of the data was submitted by the applicant. The Assessor recommends that the abatement request be denied. Timothy Tsantoulis made a motion to deny abatement. Donald Winterton seconded the motion. The motion carried with one abstention by David Ross.

## d. Coleman, Carol 15 Dan Avenue Map 18 Lot 31-15

This was a mobile home located at Park Place. The unit was removed in 2014 and is no longer physically in Hooksett. Outstanding taxes exist from 2013 & 2014 but it is impossible to collect them. This is a housekeeping item to clear the books. David Ross made a motion to abate taxes in the amount of \$172.88. The motion was seconded by Donald Winterton. The motion carried unanimous.

# e. John M. Kelly Rev Trust 1993 353 Londonderry Turnpike Map 25 Lot 55

The taxpayer is requesting abatement because he is concerned with the overall assessment when compared with the purchase price of \$150,000 on July 28, 2015. The subject property was an estate sale and is not considered a valid sale. An adjustment has already been made for the condition of the structures on the property. The Town Assessor's recommendation is to deny the abatement request. David Ross made a motion to deny. The motion was seconded by Timothy Tsantoulis. The motion carried unanimous.

# f. Stebbins Associates Inc. 1359 Hooksett Road Map 19 Lot 2

The subject property is a warehouse/office building on a 16.89 acre lot. The taxpayer is requesting abatement because of their concern with the overall assessment as compared with their opinion of value of \$4,500,000 based on an income approach using market rents. The assessment increased due to additions and renovations to part of the building. The Assessor's opinion was that the depreciation code be changed from good to average. After adjustments, the assessment is reduced by \$290,100 and it is recommended that abatement in the amount of \$7,171.27 be granted. David Ross made a motion to abate \$7171.27 for 2015 and reduce assessment to \$5,657,900 as a new value. The motion was seconded by Timothy Tsantoulis. The motion carried unanimous.

### g. Robie's Country Store Historic Preservation 9 Riverside St Map 8 Lot 38,39

The taxpayer notes that they are operating a historic building as a non-profit corporation and satisfy section 3 of Ordinance 2013-1 and meet all the requirements under RSA 79-g. The Assessor reviewed the ordinance and the statute and found that the subject property is being assessed as defined in RSA 79-G: 4. The applicant stated that the tenant/operation departed in early February 2015an a replacement tenant/operator has not been found. They are requesting a full refund of the 2015 taxes, however neither the ordinance nor the statue provides for the refund of taxes based on the lack of a tenant. The Assessor felt the assessment is proper and appropriate. Donald Winterton made a motion to deny abatement. David Ross seconded the motion. The motion carried unanimous.

The taxpayer is requesting abatement because her concern with the overall assessment as a result of rezoning and drainage issues. The owner opinion of market value is \$200,000. The Town Field Appraiser reviewed the property and did a complete interior and exterior inspection. Adjustments in data resulted in an increase of \$100 in assessed value. In 2014 the abatement was granted and a 10% adjustment was applied to the property due to drainage issues and wetlands. The zoning on Farmer Road has not changed and there is no spot zoning to allow any commercial use. It is recommended that the abatement request be denied. Donald Winterton made a motion to deny. Timothy Tsantoulis seconded the motion. The motion carried unanimous.

Donald Winterton made a motion to enter into Nonpublic session under RSA 91-A:3II(c) at 6:02 PM. The motion was seconded by David Ross. A roll call vote was taken. Donald Winterton: Yes; David Ross: Yes; James Levesque: Yes & Timothy Tsantoulis: Yes. Motion carried unanimous.

Donald Winterton made a motion exit nonpublic session at 6:25PM. The motion was seconded by David Ross. The motion carried unanimous. David Ross made a motion to seal and restrict the nonpublic minutes. Timothy Tsantoulis seconded the motion. The motion carried unanimous.

#### 3. ADJOURNMENT

Donald Winterton made a motion to adjourn at 6:26PM. The motion was seconded by Timothy Tsantoulis. The motion carried unanimous.

Respectfully Submitted,

Elayne Pierson Assessing Clerk