

**BOARD OF ASSESSORS MEETING
OFFICIAL PUBLIC MINUTES
March 2, 2016**

CALL TO ORDER: David Ross, Vice Chairman called the meeting to order at 5:15PM.

PRESENT: David Ross, Nancy Comai, Donald Winterton, Timothy Tsantoulis, Richard Dorsett (Assessor), Lee Ann Moynihan (Field Appraiser). James Levesque was excused for medical reasons.

1. APPROVAL OF MINUTES

a. December 10, 2015 Public Minutes

Donald Winterton made a motion to accept the Public meeting minutes of December 10, 2015 as written. The motion was seconded by Nancy Comai. The motion carried unanimous.

2. ADMINISTRATIVE MATTERS OF IMPENDING BTLA ABATEMENTS

a. R & M Londonderry Turnpike 52 Londonderry Tpke Map 49 Lot 54

The Assessor explained the owner was concerned with the overall assessment when compared with an appraisal value indication of \$239,000 as of 4/1/2014. The Assessor reviewed the property and information provided by the taxpayer. He felt the sales used did not reflect the market in 2014. He found other comparable sales that indicated a higher value than the appraisal. After talking to the taxpayer's representative who discussed it with the taxpayer, it was agreed that the taxpayer would withdraw the appeal if the new assessment of \$325,000 for tax year 2014 & 2015 would be approved by the Board. The value had been adjusted to \$437,000 in 2015 based on an inspection done in 2015. The sketch was corrected for outbuildings. Previously the value for 2014 was \$359,600 and \$498,600 for 2013.

The assessor stated that due the odd shape of the lot, which could limit future use of the property, he thought this new assessment was acceptable. David Ross suggested the Board may want to make a counteroffer. After further discussion by the Board, Nancy Comai made a motion to make a counter offer of a value of \$415,000. Donald Winterton seconded the motion. The motion carried unanimous.

b. Joyland Associates 11 Martins Ferry Road Map 30 Lot 22

The subject property is a ranch style home constructed in 1950 on a .18 acre lot. An interior and exterior inspection was done on January 21, 2016. The data corrections resulted in a decrease in the assessment of \$6,700. Nancy Comai made a motion to accept the recommendation of the Assessor to correct the data to reflect an assessment value of \$125,100. The motion was seconded by Donald Winterton. The motion carried unanimous.

c. Merchants Realty Associates 22 Benton Road Map 30 Lot 11

The subject property is a ranch style home constructed in 1961 on a .70 acre lot. An interior and exterior inspection was done on January 21, 2016. The data corrections resulted in a \$4,000 decrease in the assessment. Donald Winterton made a motion to accept the assessor's recommendation for 22 Benton Road and to abate and refund \$99.32 for 2014 and \$98.88 for 2015. The motion was seconded by Nancy Comai. The motion carried unanimous.

3. ADMINISTRATIVE MATTERS OF IMPENDING ABATEMENTS

a. Berry Hill Estates 1-4 Currant Lane Map 25 Lot 26-100, 101,102,103

Currant Lane is a new road built in Berry Hill Estates. Four new lots were added and taxed for buildings not there. Construction of the condos did not begin on these properties until after April 1st. When the lots were created the data was copied as having a building on the lot. It was recommended that \$267,000 value be abated per lot and the assessments have been corrected to \$12,400 per lot from \$280,000. This assessment is more of a site value as opposed to a land value. Assessments for condos have a factor built into the building value for site value. Donald Winterton made a motion to accept the abatement of \$1,070,400 in value and credit \$26,460. The motion was seconded by Timothy Tsantoulis. The motion carried unanimous. The Board requested documentation showing how much margin of error the Town has with respect to the MS-1 that was signed in September of 2015.

b. Voydatch, Steven 10 & 11 Dan Avenue Map 18 Lot 31-10,11

These two mobile homes were located in Park Motel. Both units were sold in a private sale in 2015 after April 1st. The taxes (2014) were current at the time of transfer on June 5, 2015. The two mobile homes were moved from Hooksett before the tax bills went out. Subsequently the 2015 tax bills were issued and now remain unpaid. There is nothing to lien. Nancy Comai made a motion to accept the recommendation to abate a total value of \$5300 for 10 & 11 Dan Avenue. The motion was seconded by Donald Winterton. The motion carried unanimous.

c. Town of Hooksett Off Pleasant Street Map 2 Lot 33-18-4,6,7

The three properties off Pleasant Street are land only. They were deeded by the Town in June of 2015. The ownership was corrected and now the parcels are exempt. The tax bills should not have been issued. This is a housekeeping item. Donald Winterton made a motion accept the recommendation to correct the ownership of the three lots off Pleasant Street property and abate a value of \$5,300 and issue a credit of \$1661.00. The motion was seconded by Timothy Tsantoulis. The motion carried unanimous.

d. Camire, Robert & Donna 13 West Stearns Avenue Map 4 Lot 23

The taxpayer is requesting abatement for 2015 taxes because they believe the living space was overstated. An interior and exterior inspection was done which determined the original living space was incorrect. The value was corrected and the value has been adjusted to \$217,000. It is recommended to abate \$1600 in assessed value. Donald Winterton made a motion to accept the Assessor's recommendation for the property at 13 West Stearns avenue and abate \$1600 in value and issue a refund of \$40.00. The motion was seconded by Timothy Tsantoulis. The motion carried unanimous.

e. McNaughton, Christopher P. 36 Park Lane Map 21 Lot 37-2

The taxpayer is requesting abatement for the 2015 taxes because they believe they were assessed for a backup generator. An interior and exterior inspection was done which determined that the generator was portable and therefore should not have been assessed. In addition the property was assessed for a sprinkler system which was required at the time of construction. The data was corrected and the value has been adjusted to \$327,200. Nancy made a motion to accept the recommendation that \$6,100 in value be abated and a refund of \$161.00 be granted. The motion was seconded by Timothy Tsantoulis. The motion carried unanimously.

f. Namber/Labbe 1316 Hooksett Road Map 25 Lot 65

The new owner of the property is asking for forgiveness from the interest accrued on past taxes amounting to \$6,814.37 on a foreclosed property at 1316 Hooksett Road formerly the Owen Marine property. The property is assessed at \$810,200 and was purchased at \$355,000 at auction. They are making improvements and are requesting that interest accumulated on unpaid taxes be waived on the property. Donald Winterton made a motion to grant the request to waive the interest of \$6,814.37 on the property. The motion was seconded by Nancy Comai. Donald Winterton spoke against his motion. The buyer knew what was owed at time of purchase. A vote was taken with three against and one in favor. The motion failed.

4. New Business

a. Authorization of Assessor to Approve Exemptions, Intents, etc. (Assessing Procedure)

Nancy Comai made a motion to authorize the assessor to sign LUCT tax warrants, yield tax warrants, elderly exemptions, veterans' tax credits, intents to cut and excavate which all have State guidelines. The motion was seconded by Donald Winterton. The motion carried unanimously.

Donald Winterton was excused from the meeting at 6:35 PM.

5. Old Business

a. Elderly Exemption/Veterans' Tax Credit Discussion

The groundwork for this discussion began at Board's previous meeting. The asset limits for Hooksett is \$350,000 which is much higher than any other NH towns. It was mentioned that maybe the asset limit should be reviewed. The basis of the exemption was that the elderly would be able to stay in their homes as the values went up. Maybe in the revaluation year would be the best time to make a change. Senior citizens with \$350,000 in assets should be able to pay their taxes. The intent of the RSA was that the Elderly would not lose their homes due to inability to pay their taxes. Also considered was that the income limit could be raised and asset limit be lowered. Adjustment may be the balance. Even though Social Security has gone up so has the cost of Medicare. The gross amount must be used in the calculation of a person's eligibility. Also there was discussion of increasing the Veterans tax credit to \$500 the maximum allowed by State law. The Board of Assessors felt this is a discussion which should be addressed by the Town Council.

Nancy Comai made a motion to enter into nonpublic session at 6:35PM under RSA 91-A:3II(c). The motion was seconded by Timothy Tsantoulis. Motion carried unanimous.

Nancy Comai made a motion was made to exit nonpublic session at 6:35PM. The motion was seconded by Timothy Tsantoulis. Motion carried unanimous.

David Ross made a motion to restrict and seal the nonpublic minutes. The motion was seconded by Timothy Tsantoulis. The motion carried unanimous.

6. ADJOURNMENT

Nancy Comai made a motion to adjourn at 6:50PM. The motion was seconded by Timothy Tsantoulis The motion carried unanimous.

Respectfully submitted,

Elayne Pierson
Assessing Clerk