

**TOWN COUNCIL MINUTES**  
**SPECIAL MEETING**  
**TUESDAY AUGUST 7, 2001**

**PRESENT:** Chairman T. Young, D. Pichette-Volk, P. Rueppel, R. Dion, R. Holley, M. Jolin, P. Ganley, D. Duford, M. Farrell -Town Administrator. Recused: M. DiBitetto.

Chairman T. Young called the meeting to order at 6:30pm and stated the purpose of this meeting is a Council inquiry per Town Charter section 3.13 on the past practices of the abatement process of the Assessing Department. The Council agreed to abide by the rules of procedure dated 1-10-01.

M. Farrell presented a memo with attachments as an overview of Assessing Department's abatement events dated 1992 – 2000, Administrative Rules, Board of Tax and Land Appeals (BTLA) 1992-2000, and other related abatement items. (Attachments 1-7) Items # 21 &22, on the Town of Hooksett BTLA Appeals 1992-2000 handout, are the items that brought about this inquiry.

The Council asked M. Farrell questions on the handout so they could get a clearer understanding of BTLA and State procedures.

S. Piper, Director of Assessing Department was asked procedural questions to give the Council a better understanding of the abatement process.

D. Pichette-Volk would like to see that proper procedures are followed from this point on with limits or caps and dollar amounts permitted for Assessing.

T. Young stated that the Council delegates their authority to assess, discuss and abate. The abatement process is as follows: the property owner requests abatement, if the Board of Assessors denies abatement, then it goes to the BTLA.

M. Farrell stated the past practice has been that the property owner applies for abatement, assessor meets with property owner; Assessor renders an opinion to the Board of Assessors, Board then votes. If the assessment is denied the resident may bring his abatement to the BTLA. However, there is about a two-year backlog/waiting period to receive an answer. At the encouragement of the BTLA, the parties try to reach a settlement before a hearing is held.

R. Dion moved that Council establish a policy that from hereon, any abatement settlement can only be finalized by the Board of Assessors, as they are the final authority. Seconded by D. Pichette-Volk.

D. Duford stated that no policy is needed inasmuch as RSA's clearly state that only the Board of Selectman; in this case the Council Board of Assessors has the sole authority to abate taxes and not the Assessor.

D. Duford amended the motion that all action be done according to the RSA's regarding Assessing and Abatements. Seconded by P. Ganley.

**Roll call vote on amendment:**

P. Ganley	no	R. Holley	no
P. Rueppel	yes	M. Jolin	no
D. Pichette-Volk	no	R. Dion	no
D. Duford	yes	T. Young	no

**Amendment failed.**

Roll call vote on original motion:

P. Ganley	yes	R. Holley	yes
P. Rueppel	yes	M. Jolin	yes
D. Pichette-Volk	yes	R. Dion	yes
D. Duford	no	T. Young	yes

**Motion carried 7 to 1.**

Chairman T. Young declared the meeting adjourned at 7:28pm.

Respectfully submitted,

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Tina M. Paquette  
Administrative Assistant

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Michel N. Jolin  
Town Council Secretary