

Minutes of the Board of Assessors Meeting of May 13, 2004

A meeting of the Board of Assessors was held on Thursday, May 13, 2004 in the Planning Department Conference Room, City Hall. Meeting was called to order by Marylou Blaisdell at 4:35 PM.

Members Present

Marylou Blaisdell Dominic D'Antoni Kevin Moriarty

Assessing Staff Present

Angelo Marino Robert Lakeman Douglas Dame Jeanne Dunfey
Cheryl Walley

Minutes of the Meeting:

MOTION BY Marylou Blaisdell to accept the minutes of the meeting held April 8, 2004.

SECONDED BY Kevin Moriarty.

MOTION CARRIED unanimously.

Abatement Requests Presented:

See attached printout for approvals/denials.

Appointment: 5:00 Attorney Morgan Hollis, Jim Conway, Gary Warriner, Tom Monahan Re: Account 24822 - Conway Ice Arena 2003 Abatement

Chairwoman Marylou Blaisdell began by advising that the Board has read all the information that has been submitted regarding the 2003 abatement filed as a result of a supplemental tax bill issued on the Conway Ice Arena located at 8 Riverside St (Account #24822) and owned by the Nashua Ice Skating Center Corp. The supplemental tax bill was issued after the Board denied their request for a charitable exemption due to the late filing of the BTLA A-9 form (due April 15, 2003) and A-12 form (due June 1, 2003). These forms were filed on December 29, 2003. Chairwoman Marylou Blaisdell then invited discussion on this issue.

Attorney Hollis began by stating that the Nashua Ice Skating Center Corp. which is the organization overseeing the Conway Ice Arena is tax exempt and has filed the proper forms with the government to receive 501-C-3 status from the Internal Revenue Service, right up through 12/31/06. He stated the land is owned by the City of Nashua. The Nashua Ice Skating Center Corp. leases the land for \$1 per year and the lease is quite explicit. There are nine people on this committee, made up of four representatives from the nonprofit organization, four representatives from the City and one independent. This group oversees where everything comes and goes with the Arena. Chairwoman Marylou Blaisdell asked since the City of Nashua leases the property for

\$1 a year, is the ice time only for residents of Nashua. Atty. Hollis answered there are no criteria for ice time, however it is offered at a reduced rate to some residents and free ice time has been given to the Nashua Public Schools. It is the intent to have the City come first when assigning ice time, but there are no specific restrictions on how this is done. Attorney Hollis explained that the second key element is that whatever money is left over, as profit, gets distributed to youth organizations within the City, in keeping with the nonprofit regulations under the law. The issue of whether the proper forms were filed in a timely manner is answered by the fact that we did not consider ourselves as owning the property as of April 1. Because of the terms of the lease we did not know if we would build or not, because we did not know if our lease was in effect, and because of this they are asking the Board to excuse their late filing because of "accident, mistake, or misfortune". After further discussion, Chairwoman Marylou Blaisdell advised that the Board will take all of this under consideration and will be making a decision shortly. The Board will notify Attorney Hollis of their decision by letter.

Staff Items:

Chief Assessor Angelo Marino advised the Board that due to the number of 2003 abatements needing to be processed before July 1, it would be necessary to have the second meeting for the months of May and June. The Board concurred.

Chief Assessor Angelo Marino advised that Attorney Gerald Prunier would like to come to the first meeting in June and speak to the Board regarding taxes on churches within the City. The Board took note of this appointment.

The Board was advised that the City has not received the required forms for 2004 requesting a charitable exemption on property owned by Club Christopher located at 173 Chestnut Street. They were mailed two requests for these forms and still have not responded. It was also noted that building will be demolished in the near future and the use has changed since last year's exemption was approved.

MOTION BY Marylou Blaisdell to remove the exemption for 173 Chestnut Street due to the BTLA A-9 form not being received for tax year 2004.

SECONDED BY Dominic D'Antoni.

MOTION CARRIED unanimously.

MOTION BY Marylou Blaisdell to adjourn at 6:35 PM.

SECONDED BY Dominic D'Antoni.

MOTION CARRIED unanimously.

Transcribed by Cheryl Walley
Department Coordinator