

Minutes of the Board of Assessors Meeting of June 10, 2004

A meeting of the Board of Assessors was held on Thursday, June 10, 2004 in Room 208, City Hall. Meeting was called to order by Marylou Blaisdell at 4:30 PM.

Members Present

Dominic D'Antoni Kevin Moriarty Marylou Blaisdell

Assessing Staff Present

Angelo Marino Robert Lakeman Jeanne Dunfey Cheryl Walley

Minutes of the Meeting:

MOTION BY Dominic D'Antoni to accept the minutes of the meeting held May 27, 2004.

SECONDED BY Kevin Moriarty.

MOTION CARRIED unanimously.

Abatement Requests Presented:

See attached printout for approvals/denials.

Appointments: 5:00 - Attorney Gerald Prunier, representing Roman Catholic Church on abatements for 41 Chandler St. and 119 Temple St.

Chairwoman Marylou Blaisdell advised Attorney Prunier that the Board has read the material presented with the abatements and invited Attorney Prunier to speak. Attorney Prunier began by stating the use of the churches has not changed and they should not have been taxed. Chief Assessor Angelo Marino said that he was advised by an official of the diocese that the artifacts within were relocated. Attorney Prunier referenced a "reverter" for 41 Chandler Street which states that if the property is not "used and occupied as a place of public religious resort and for public religious and pious use and purposes" then it immediately reverts back to Jackson Co. its successors or assigns. He asked that this reverter be made part of the official record for this meeting. Attorney Prunier stated that it has not reverted back because it does in fact remain a church. He stated that both properties remain churches and have not changed their use, and therefore should receive a religious exemption. Kevin Moriarty then read from RSA 72:23 III, which states the building must be "used and occupied directly for religious training or for other religious purposes ... and the personal property used by them for the purposes for which they are established." Attorney Prunier maintains that because the building remains a church and the use has not changed, it should still be exempt. Kevin Moriarty noted that the church must be occupied to qualify for a religious exemption. Chairwoman Marylou Blaisdell confirmed that as of April 1, 2003 there were no religious services being held in these churches. Attorney Prunier stated none of

which he is aware. The Board asked that they be provided a list of the last religious services performed and specifically the date of the last religious service held at both of these buildings. They will then make their decision. Attorney Prunier advised he will get this information to the Board.

Old Business: The Board discussed the 2003 Abatement filed on the Conway Ice Arena by the Nashua Ice Skating Center Corp. Chairwoman Marylou Blaisdell reviewed information received by Chief Assessor Angelo Marino from Corporate Counsel David Connell and forwarded to the Board, regarding the commencement of the lease for the land on which the Conway Ice Arena is built. Corporate Counsel David Connell writes after reviewing Building/Planning Department records that “it seems pretty clear ... the term of the lease began in August 2002”. The Board also noted that the application for a charitable exemption (A-9/A-12 Forms) was not received by the Assessing Department until December 29, 2003. Chief Assessor Angelo Marino advised the Board that late filing of A-9 and A-12 forms due to “accident, mistake or misfortune” can be excused only when the A-9 & A-12 forms are filed before the tax rate is set for that tax year in which application is made. The tax rate for 2003 was set well before the forms were received.

MOTION BY Marylou Blaisdell to deny the 2003 abatement filed by the Nashua Ice Skating Center Corp. and hold to their decision not to approve a 2003 charitable exemption for this property due to untimely filing.

SECONDED BY Dominic D’Antoni.

ABSTAINED BY Kevin Moriarty

MOTION CARRIED.

Chief Assessor Angelo Marino advised the Board that the Assessing Department each year reviews the applications for exemption that come in, and using the GIS system we have been looking at what is actually on the lots and compare it to the use stated on the applications. He stated that we also review applications and, when necessary, inspect the property to obtain current information.

The Board then reviewed the information presented regarding property owned by First Church of Nashua at 5 Concord St. (Account #11974), and 7 Concord St. (Account #13848). Chief Assessor Angelo Marino advised an inspection was done on the property to update our records and wanted to update the Board. He referred to the memorandum submitted by Commercial Assessor Doug Dame dated May 7, 2004 in which he summarizes the information obtained during the inspection, and specifies the current use of these properties. The Board had received a copy of this memorandum along with the applications filed for a 2004 exemption on these properties. After a brief discussion, the following motion was made.

MOTION BY Marylou Blaisdell to approve the 2004 application for exemption filed on the two properties at 5 Concord Street and 7 Concord Street and allow them to retain their exemption.

SECONDED BY Kevin Moriarty.

ABSTAINED BY Dominic D'Antoni.
MOTION CARRIED

The Board had a brief discussion regarding the chairmanship of the Board of Assessors. They decided that this discussion would be continued at a later date.

MOTION BY Marylou Blaisdell to adjourn at 5:30 PM.
SECONDED BY Kevin Moriarty.
MOTION CARRIED unanimously.

Transcribed by Cheryl Walley
Department Coordinator