

Minutes of the Board of Assessors Meeting of October 14, 2004

A meeting of the Board of Assessors was held on Thursday, October 14, 2004 in the Room 208 at City Hall. Meeting was called to order by Marylou Blaisdell at 4:35 PM.

Members Present

Dominic D'Antoni Kevin Moriarty Marylou Blaisdell

Assessing Staff Present

Angelo Marino Robert Lakeman Jeanne Dunfey Cheryl Walley

Also in Attendance

Alderman David Lozeau, Ward 5 and Alderman-at-Large David Deane

Minutes of the Meeting:

MOTION BY Marylou Blaisdell to accept the minutes of the meeting held September 2, 2004, September 9, 2004, September 16, 2004 and September 23, 2004.

SECONDED BY Dominic D'Antoni.

MOTION CARRIED unanimously.

Abatement Requests Presented:

See attached printout for approvals/denials.

Appointments: none

Old Business: Chairwoman Marylou Blaisdell began discussion of the charitable exemption application, which was filed by the Conway Ice Arena for tax year 2004. The information the Board requested has been received from Attorney Morgan Hollis. Dominic D'Antoni pointed out that to be exempt with the United States Government and receive a 501-c-3 status, does not, in and of itself, mean that the organization qualifies for the charitable exemption under New Hampshire State laws. After reviewing and discussing the financial information, the Board came to the conclusion that it will be necessary to have some other questions answered in order to determine whether or not this property qualifies for a charitable exemption under State law. These questions are as follows: Describe the program income – what programs are included in this line item? Facilities income – explain further, is this rental income? If so, from what source? Salaries and benefits – what positions are paid at Conway and what is the salary for

each position? Interest is outlined in the financials provided but not the principal on the loan. Are costs missing from the expense line? Explain the charitable contributions outlined. What is the total amount of proceeds from the first year of operation, when will the proceeds be awarded and to what groups will they be awarded? Alderman from Ward 5 David Lozeau said people with whom he has spoken point out that the city donated the land, the city is providing the Conway with city services and their concern is that they cannot even afford to send their kids there. Alderman Lozeau advised the Board that Bishop Guertin High School told him it was more economical for them to stay in Massachusetts at Skate III in Tyngsboro, than make use of the Conway Ice Arena, which leads one to believe this Arena is not necessarily benefiting the community. It was also pointed out that Nashua High School is being charged the going rate for the ice for their practices and games. Regarding expenses, Alderman Deane noted that because of the nature of the facilities it is necessary to run the refrigeration mechanics 24 hours a day 7 days a week, so this might drive the expenses up somewhat. Alderman Lozeau suggested a payment in lieu of taxes (PILOT) instead of payment directly to the city. He said he is familiar with nonprofits making a payment in lieu of taxes, such as Davidson Landing elderly housing. Chief Assessor Angelo Marino said if they are a charity, the city can ask them to make a payment in lieu of taxes, but under a different set of parameters than elderly housing. He advised elderly housing payments in lieu of taxes are allowed based on a specific law for elderly housing and also based on a couple of different formulas. Chief Assessor Angelo Marino said the Board is struggling with whether they want to exempt them this year or not. Chairwoman Marylou Blaisdell explained that what the Board wants to be sure of is that it has an accurate financial picture of what is going on and she does not feel this is the case. Alderman Lozeau agreed.

Chairwoman Marylou Blaisdell asked if anyone objects to beginning the meeting on the 28th at 4:00 PM instead of 4:30. The Board concurred. The meeting on October 28, 2004 will begin at 4:00 PM.

MOTION BY Marylou Blaisdell to adjourn at 5:20 PM.

SECONDED BY Kevin Moriarty.

MOTION CARRIED unanimously.

Transcribed by Cheryl Walley, Department Coordinator