

**Minutes of the Board of Assessors
Meeting of February 24, 2005**

A meeting of the Board of Assessors was held on Thursday, February 24, 2005 in Room 208 at City Hall. Acting Chairman, Dominic D'Antoni called meeting to order at 4:30 PM.

Members Present

Dominic D'Antoni Kevin Moriarty

Assessing Staff Present

Jeanne Dunfey Cheryl Walley Elaine Wier Gary Turgiss
Greg Turgiss Doug Dame Angelo Marino

Minutes of the Meeting:

MOTION BY Dominic D'Antoni to accept the minutes of the meeting held January 13, 2005.

SECONDED BY Kevin Moriarty.

MOTION CARRIED unanimously.

Abatement Requests Presented:

See attached printout for approvals/denials.

Appointments:

5:00: Maurice and Joyce Arel,

Re: 2004 Abatement filed on 6 Fireside Dr., Account #49046

Acting Chairman Dominic D'Antoni welcomed Mr. and Mrs. Arel and advised them the Board has reviewed all the material they had presented for their abatement and now would like to listen to what they have to say regarding this abatement. Mr. Maurice Arel began by stating the assessment on the property is \$586,600, with \$305,500 for the house and \$281,100 for the land. Applying the 85% would mean the market value should be \$690,000. He said the deed is restricted and the land is undevelopable. He stated he believes the land is overassessed because of the restrictions on the property. He stated he has an appraisal which shows a market value of \$510,000 and using the cost approach, should be \$559,000. Dominic D'Antoni said there are two problems. One is the methodology used really cannot be used to determine fair share. Courts are not concerned with either the land or the building, it is the overall assessment that needs to be considered. Mr. Arel said the market value of the house is not \$690,000. It may be \$525,000 or \$550,000. Dominic D'Antoni replied saying if others are proportionately assessed, even if they are 20% higher, as long as the percentage is the same for everyone it is assessed fairly. Referring to the appraisal submitted by Mr. Arel, Dominic noted that every property used for a comparison had less than an acre of land and asked if the appraiser got any comparisons with similar acreage. Mr. Arel advised he ordered the appraisal to determine market value and he did not ask the appraiser to do anything special. Mrs. Joyce Arel advised that all of the properties in the neighborhood have two floors above ground and they only have one floor above and part of a floor underground. Kevin Moriarty asked if an Appraiser from the City has been out to the property to inspect it. Mr. Arel answered yes. Chief Assessor Angelo Marino said he had just gotten the appraisal today and the things that stand out are the sale price which is \$212 per square foot and the adjustment made of only \$35 per square foot for the difference. The land area restrictions aside, \$12,000 for 4 acres of land seems low. These are the two things that stood out when I reviewed it, but I need more time to go over the appraisal and in the meantime we will have someone go out to take another look at the property. It was agreed that we would wait until next meeting to discuss this abatement further. Dominic D'Antoni thanked Mr. and Mrs. Arel for coming in this evening and let them know they will be contacted after a decision is made on the abatement.

5:30: Warren and Cynthia Merrifield,

Re: 2004 Abatement filed on 6 Spalding Ave and Abutting Land Lot, Accounts # 8126 and #50607 (respectively)

Acting Chairman Dominic D'Antoni began by advising Mr. and Mrs. Merrifield the Board has reviewed all their information and would now like to listen to what they have to say regarding their 2004 abatement. Mr. Warren Merrifield began by stating he feels he was overassessed for the land account. The land lot has been included with the other lot until 2004 when the City separated the lots, which resulted in an extremely high tax bill. He said he was told by the Building Department he could not build on the lot and believes the 2004 assessment of \$62,000 is too high for an unbuildable lot of

land. Dominic asked Mr. Merrifield why he didn't merge these lots. Mr. Merrifield advised the only reason they did not is because his garage and driveway is on this lot and they figured they wouldn't be levied that much of a tax. They read in the Telegraph taxes would only increase 20% and were totally shocked with the way it was done. Dominic said that in 1969 a company did a reval for the City of Nashua and the assessed values did go up. A taxpayer owned several small lots in the Main Street area and showed the Board of Assessors through a contractor that the lots were too small and the assessment was lowered on each of them. Two years later every single one of these lots had houses built on them. Dominic explained the reason he is bringing this up is because the Assessors Office sent you two letters telling you these lots if not merged will be taxed separately, and we need to treat this as a probable building lot. Dominic told Mr. and Mrs. Merrifield he thinks they would be surprised at the number of these lots which are "grandfathered" that have been built on. He said that lots are going for \$60, \$70 or \$80,000. Mr. Merrifield noted that there are properties in his neighborhood which are much larger and could be separated and built on and their assessment is not too bad. Dominic D'Antoni said that once the lots are combined a subdivision does not have to be granted, but if you already have two separated lots you have a greater chance of being granted a variance to build. Mrs. Merrifield advised the Board that these lots have already been combined for the 2005 tax year. Chief Assessor Angelo Marino noted that two letters were received by the Merrifields about the lots being separated. At that point we were still allowing people to combine the lots and we would not have taxed them separately. He asked them why they didn't come see us when they received one of these two letters. Mr. Merrifield stated that honestly, they are both working people and they didn't have the time. Because the letters stated they would be taxed accordingly, they didn't believe it would be an issue. Angelo Marino replied that out of approximately 100 letters sent out about 50 people called and asked what the difference would be if the lots were combined compared to if they were kept separate. They were given this information and most chose to combine the lots. The Assessing Department even helped with completing the paperwork. Kevin Moriarty stated he doesn't believe anything can be done for 2004 since the lots were not separated until 2005. Mrs. Merrifield asked why should they be penalized if the City separated the land and she doesn't believe she should have paid the extra \$1,046.10. Dominic D'Antoni clarified that what she is saying is that because you merged the lots for 2005 this should be considered for the 2004 tax year. Mr. and Mrs. Merrifield replied that they believe this should be considered. They were advised that the Board will take this under consideration and will get back to them with their decision. Mr. and Mrs. Merrifield thanked everyone and then left the meeting.

Following further discussion , considering that the taxpayers have since voluntarily merged these two lots, the Board made the following motion:

MOTION BY Dominic D'Antoni to reduce the 2004 taxes by \$500 for lot of land abutting 5 Spalding Avenue, Map 7/Lot 30, Account 50607.

SECONDED BY Kevin Moriarty.

MOTION CARRIED unanimously.

Old Business:

Chief Assessor Angelo Marino presented the Board with the revised assessment for the Conway Ice Arena, which includes only those portions of the Arena leased out to private business. Dominic D'Antoni stated the land needs to be taxed as well since it is city-owned land being leased out. Angelo Marino disagreed and replied the land is exempt from taxes as well. It was agreed that this should be researched further and discussed again at the next Board of Assessors meeting.

MOTION BY Dominic D'Antoni to adjourn at 6:00.

SECONDED BY Kevin Moriarty.

Transcribed by Cheryl Walley, Department Coordinator