

**Minutes of the Board of Assessors
Meeting of March 10, 2005**

A meeting of the Board of Assessors was held on Thursday, March 10, 2005 in Room 208 at City Hall. Chair, Marylou Blaisdell called meeting to order at 4:30 PM.

Members Present

Marylou Blaisdell 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 February 24, 2005.

SECONDED BY Kevin Moriarty.

MOTION CARRIED unanimously.

Abatement Requests Presented:

See attached printout for approvals/denials.

Appointments: none

Old Business:

Regarding the Conway Ice Arena, Chief Assessor Angelo Marino advised the Board that, as requested at the last meeting, he has researched and found that the land would be exempt from taxes as well if it is being leased by an organization for which the Board of Assessors has approved a charitable exemption. Dominic D’Antoni stated that he disagrees that the land would be exempt since it is being leased by the City of Nashua to the Conway Ice Arena. He stated that when any city-owned land is being leased out to any other organization, that organization is responsible to pay taxes on the land. He said that all of the land being leased should be taxed and that is for 3 reasons: #1 - in a memorandum dated 2/4/05 from David Connell, City Counsel, it is clarified who the governing body is and where this Board sits in the overall scheme of things. #2 - in the 2002 lease between the City and Conway Ice Arena on page 6 it states that “the lessee shall be responsible for properly assessed taxes”, and #3 – the legislative’s intent when this lease was drawn up was that the organization would pay taxes. Dominic continued by saying he does not believe the Board of Assessors has the right to exempt city-owned land. He stated that he believes it is the Board of Alderman only that has this right and if we approve this it would be presumptuous to take it upon ourselves and overstep our authority as the Board of Assessors. Dominic D’Antoni said that if a group of taxpayers approached this Board and asked what this organization did to deserve a charitable exemption; we would have a hard time coming up with an answer. Chairwoman Marylou Blaisdell said she believes this organization has a two-pronged approach to charity with one already fulfilled and if the other one is not, the Board will have the authority to tax the parcel for next year. She advised she had looked through all the financial documents and I think that the mission and the “give-aways”, like ice-time and locker rooms are a part of that and she also looked at the use of the facility as part of their charitable mission. She continued saying she looked at charitable organizations overall, including the Spartans, and she needed to see how they are different. Marylou Blaisdell said she feels very strongly that in order to maintain the checks and balances, this is a matter that the Board of Assessors should decide and not the Board of Alderman. Kevin Moriarty stated that his understanding was that the land was going to be abated as well as the building. He said that City Counsel has said that the Board of Assessors has the right to abate the taxes. Dominic replied that we do not have the authority to change the lease with the Conway Ice Arena and the City of Nashua. Kevin then said we did not change the lease. Chief Assessor Angelo Marino said that in his opinion what the Board of Assessors has done follows the statute (RSA 72:23(i)), and doesn’t negate any clauses in the lease. Dominic D’Antoni concluded by saying that he would like the answer, from City Counsel, to the following question “who has the authority to excuse the Conway Ice Arena from taxes for the portion of the land that the Conway Ice Arena is leasing”. Chief Assessor Angelo Marino advised he will follow up on that and the Board concurred that they will continue discussion on this matter at the next meeting.

Chief Assessor Angelo Marino was asked if he has had a chance to review the appraisal submitted by Mr. Arel regarding his 2004 abatement, which was discussed at the last meeting. Chief Assessor Marino replied he has asked Appraiser Gary Turgiss to visit the property and he has not yet had a chance to do so and therefore his investigation is not complete.

Regarding the 2004 abatement filed by Mr. and Mrs. Ronald Lavoie on property located on Spalding St. (Accts 26460 and 50608), the Board asked if any follow-up paperwork had been received, as requested from Mr. Lavoie at the January 13, 2005 meeting, clarifying if the lot is buildable or not. The Board was told that nothing has been received from Mr. Lavoie clarifying this. Considering this, the Board made the following motion:

MOTION BY Dominic D'Antoni to deny this abatement due to the fact that there has been no information submitted to the Board to prove that the lot is not buildable, therefore the 2004 assessment is accurate.

SECONDED BY Kevin Moriarty.

MOTION CARRIED unanimously.

Chief Assessor Angelo Marino advised the Board that the budget hearing was Monday night and the Assessing Department has asked for two data collector positions to be added to the budget, which may alleviate the need to hire an outside firm to update our City's assessment data. He advised that the status of the implementation of the new assessing software purchased from Patriot is they are expecting the second pass of data back in a week or two and then they plan to get the staff to begin learning how to use it and maybe in the middle of the second quarter we can run it on parallel systems. He also advised the Board that we finished the ratio study, the State has the data and are reviewing it and we expect to get the ratio for 2004 soon.

MOTION BY Dominic D'Antoni to adjourn at 5:30 PM.

SECONDED BY Kevin Moriarty.

MOTION CARRIED unanimously

Transcribed by Cheryl Walley, Department Coordinator