

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

A meeting of the Board of Assessors was held on Thursday, March 24, 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

Robert Lakeman Angelo Marino Jeanne Dunfey Cheryl Walley

Minutes of the Meeting:

MOTION BY Dominic D'Antoni to accept the minutes of the meeting held March 11, 2005.

SECONDED BY Kevin Moriarty.

MOTION CARRIED unanimously.

Abatement Requests Presented:

See attached printout for approvals/denials.

Old Business:

Regarding the Conway Ice Arena, the Board received a memo from David Connell, City Counsel, answering the following question posed by one of the members at the meeting held on March 24, 2005 "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?". The memo advises that "RSA 72:23 allows a charitable exemption for a qualified organization using and occupying city land under a lease."

MOTION BY Marylou Blaisdell to abate the 2004 taxes on the portion of the Conway Arena which is receiving a charitable exemption.

SECONDED BY Kevin Moriarty.

ABSTAINED BY Dominic D'Antoni.

Chairwoman Marylou Blaisdell stated that they need to decide when they will respond to taxpayers coming before them. After a brief discussion the Board decided that following each discussion, the Board would review all the information and if it decided that they have been provided with enough information to render a decision, then a decision will be made at that same meeting, but if they feel not enough information has been provided and they need further information or have further questions, then a decision will be rendered at a later meeting after they are presented with this information.

Chief Assessor Angelo Marino announced to the Board that on Thursday, March 31, 2005, at 7 PM a public hearing is scheduled in the auditorium of City Hall regarding changing pole lines so if we decide we want to tax the right of way that the utility company uses, we can do it. He told the Board that there is also a meeting scheduled for Friday, April 22, 2005 from 9-11 AM. Norm LeBlonde of the State of NH Department of Revenue will be conducting the meeting.

Appointments: 5:00 – Ms. Juliette Thibodeau, Re: 2004 Elderly Exemption Denial (also present – son, Mr. Mark Thibodeau)

Chairwoman Marylou Blaisdell began by advising Ms. Thibodeau that the Board members have reviewed all paperwork she has submitted and would now like to open it up for her to discuss and then the Board will ask questions. Mr. Mark Thibodeau advised he is Ms. Thibodeau's son and he then said the first thing he would like to discuss is how the assessment of the apartments was arrived at and how it was applied in this case. This was then explained further by Chief Assessor Angelo Marino. Mr. Thibodeau advised that he had referenced the State's website and read the 72:39A, in particular, subsection "c", where it states that "net assets" means the value of all assets, tangible and intangible, minus the value of any good faith encumbrances. He commented that he does not think that the procedure followed by the City of Nashua, actually satisfies the terms of the statute, because it does not account for any good faith encumbrances. He asked

why good faith encumbrances are not considered by the City of Nashua when determining eligibility of elderly exemption applicants. Chief Assessor Angelo Marino answered that the State has not given us an explanation of what a “good faith encumbrance” is and, therefore, without knowing the definition of “good faith encumbrance”, this is not something that will be considered. Mr. Thibodeau advised that he understands a “good faith encumbrance” to mean a mortgage. Chief Assessor Angelo Marino explained that his office has posed this question several times to the State of NH Department of Revenue and has not received a definitive answer. Noting the value placed on the vehicle by Ms. Thibodeau upon submission of her application, Mr. Thibodeau stated that his mother was not aware the value of her apartments was going to be considered as an asset, and therefore she did not think overestimating the value of her vehicle would be an issue. When she realized it brought her over the maximum assets allowed, she was given the opportunity to get what she considered a more accurate value, which she submitted to the Assessing Department. Mr. Thibodeau believes that considering a mortgage as a good faith encumbrance, would bring Ms. Thibodeau’s assets under the maximum allowed by statute. After further discussion regarding Ms. Thibodeau’s finances and eligibility, Ms. Thibodeau and her son, Mr. Thibodeau, thanked the Board and left the meeting. The Board concluded that the State will need to provide us with an answer as to what is a “good faith encumbrance” before they can make a decision of whether or not to approve this elderly exemption. Chief Assessor Angelo Marino said that they will try once again to get a definitive answer from the State and will advise the Board members when the answer is received.

MOTION BY Dominic D’Antoni to table this item until further information is received from the State of NH Department of Revenue, to help determine eligibility of the applicant.

SECONDED BY Kevin Moriarty.

MOTION CARRIED unanimously

MOTION BY Marylou Blaisdell to adjourn at 5:45 PM.

SECONDED BY Kevin Moriarty.

MOTION CARRIED unanimously

Transcribed by Cheryl Walley, Department Coordinator