

**Minutes of the Board of Assessors
Meeting of June 9, 2005**

A meeting of the Board of Assessors was held on Thursday, June 9, 2005 in Room 208 at City Hall. Acting Chair, Dominic D'Antoni, called the meeting to order at 4:30 PM.

Members Present

Dominic D'Antoni Kevin Moriarty

Assessing Staff Present

Angelo Marino Robert Lakeman Gary Turgiss Jeanne Dunfey Cheryl Walley

Minutes of the Meeting:

MOTION BY Dominic D'Antoni to accept the minutes of the meeting held May 26, 2005.

SECONDED BY Kevin Moriarty.

MOTION CARRIED unanimously.

Abatement Requests Presented:

See attached printout for approvals/denials.

The Board members referred to a request that the Board allow the reinstatement of the veteran's credit for 2005 for Mr. Alfred Wilkinson. He was receiving the credit for a number of years and in 1998 the Assessing Department requested a copy of his DD214. In 1999 he requested a copy of his DD214 from the Veterans Administration and because his records were one of many that were burnt in a fire in St. Louis, MO in 1973, the V.A. could not confirm his service, so a DD214 copy was not sent to him. The veteran's credit was therefore removed for 2004. Mr. Wilkinson received information that a copy of his DD214 may be at an American Legion Hall in Maryland so he drove to Maryland and obtained a copy and provided it to this office. Since Mr. Wilkinson had kept the Assessing Office up to date on his efforts obtaining the requested form and has ultimately fulfilled the Assessing Department's request, he asks the Board to allow the reinstatement of his veteran's credit for tax year 2005. After a brief discussion the Board made the following motion:

MOTION BY Dominic D'Antoni to reinstate the veteran's credit for Mr. Alfred Wilkinson for 2005 on Account #35836.

SECONDED BY Kevin Moriarty.

MOTION CARRIED unanimously.

Jeanne Dunfey, Supervisor/Data Management briefed the Board on the denial of the 2005 Elderly Exemption for Mr. and Mrs. Dumont, the 5:00 appointment this evening. She began by advising the Assessing Department conducted an update of all the data on each elderly exemption recipient in January, 2005. We sent each recipient a letter and a survey and in the letter requested they complete the survey and return the completed survey form by April 15, 2005. Then in March, 2005 those who did not respond were sent out a second letter with also another blank survey form for them to fill out. These two letters advised that the exemption would be removed if these forms are not received by the due date. On April 22, 2005 a letter was mailed to those who did not respond to either letter, telling them their exemption will be removed and advising they will be receiving July, 2005 bills. Forty of these notices were mailed, out of the 1,000 letters initially sent out in January, so the majority had complied.

Mr. Dumont came into our office on April 25, 2005, claiming he had mailed his completed survey form on March 16, after he got his second notice. We thoroughly searched our files and did not find his form. He wanted us to accept his photocopy of what he mailed on March 16. We told him we cannot accept it because we have no proof it was mailed by the due date and suggested he have the post office put a "tracer" on the letter. Jeanne told the Board that she is recommending denial based on late filing of the form, per RSA 72:33. The Board thanked Jeanne Dunfey for the information.

The Board inquired about the status of the investigation regarding the 2004 abatement filed on Account #49046, 6 Fireside Circle. Gary Turgiss, Residential Appraiser, said he had inspected the property and the taxpayer, Mr. Maurice Arel, advised him that the restrictions placed on his property by the City drops the market value of the land. Gary said he needs to look at the plans to determine if there are any restrictions placed on the development of the land and if so, what they are

and if these would negatively affect value. Dominic D'Antoni asked Gary Turgiss if he plans to notify Mr. Arel that this is being worked on and Gary said he does.

Residential Appraiser Gary Turgiss advised the Board that a 2003 abatement that had been filed by Mr. and Mrs. Doyle for their property at 12 Mt. Laurels Rd., Unit 603, was appealed to the BTLA and is scheduled for trial August 11, 2005. He advised that a 2004 abatement has also been filed on this property. Gary Turgiss said that the main issue the taxpayer has is the difference in the actual square footage of the unit and the square footage reflected on his property record card. Dominic asked Gary to check the deed because condos have a unit of measures and the deed will have the official square footage. Chief Assessor Angelo Marino stated not if it was built improperly. He said the documents may just say percentage of ownership. Gary Turgiss advised he will investigate further on this property and come back to the Board within a month to present his research.

Appointments:

5:00 – Joseph & Virginia Dumont, regarding Denial of 2005 Elderly Exemption Application for Acct #10832 - 580 South Main Street

Along with Mr. and Mrs. Dumont, also present was a friend, Ms. Ruth Morgan, to offer moral support to the Dumonts. Acting Chair Dominic D'Antoni advised Mr. and Mrs. Dumont that the Board has read their submitted material and at this point would ask them to state their case and the Board will take it under advisement and make their decision later. Mr. Dumont reading from a prepared statement said he is appealing the removal of their elderly property tax exemption. On March 16 he completed an elderly tax exemption form and both he and his wife signed it and he mailed the form the same day. He said he received notice on April 22, 2005 that the form had not been received by the Assessing Department. He offered to fill out a new form but the Assessing Department said he could not because it had to be in by April 15. On April 25 he had the Post Office put a tracer on it.

Acting Chair Dominic D'Antoni asked Mr. Dumont if he was to ask to see a copy of something else that has nothing to do with this exemption would Mr. Dumont be able to produce it. Mrs. Dumont said yes, they make photocopies of everything and Mr. Dumont replied he could not produce it right now because he would not have it with him. Acting Chair Dominic D'Antoni then asked Kevin Moriarty if he has any questions. Kevin said the City sent the first letter in January with the form and he asked the Dumonts why they did not send the form in then. Mr. Dumont replied that when he got the notice on April 22 he came into City Hall with the form but it was after April 15. Dominic asked how many years they have been receiving the elderly exemption. Mr. Dumont replied for three years they have been receiving it. Mrs. Dumont said that she called and asked if she should mail it and they were told it was alright to put it in the mail. Acting Chair Dominic D'Antoni told the Dumonts they had done an excellent job presenting their case and the Board will take it under advisement. The Dumonts will be advised of the Board's decision in the near future. Chief Assessor Angelo Marino advised Mr. and Mrs. Dumont if they haven't heard anything by the date the July tax bill is due they need to be sure to pay the bill. The Dumonts agreed.

5:30 – Mr. Colin Shanks and Mr. Peter Benet, regarding 2004 Abatement on Property Located at 111 Coburn Ave., (aka Coburn Woods) Unit 41 (Acct. #8742)

Acting Chair Dominic D'Antoni advised Mr. Shanks that the Board has reviewed the abatement application and the material submitted by Mr. Shanks. He noted that the Assessing Department has not made any recommendation on this abatement; therefore the Board at this point will take notes tonight and simply take it under advisement. Dominic continued noting that Mr. Shanks has done extensive research on the units at Coburn Woods and then invited Mr. Shanks to speak. Mr. Shanks thanked the Board for allowing him to speak and also stated his appreciation to the staff in the Assessing Department for being very helpful to him and helping him find this data. He said he tried to make three points in his abatement and also one minor point. These points relate to the reason why his assessment is not where it should be. First is the market value assigned to his property. Chief Assessor Angelo Marino and Cheryl Walley, Assessing Department Coordinator, told him the target for assessments when the update was conducted was 85% of sale value. If you do the math on that and take the assessment of \$193,600 and divide it by .85 you get \$227,000 and change. He said he thinks this amount is ridiculous and outrageous. He said there has never been a property in Coburn Woods that has sold for that value and certainly not his. The market dictates that nothing has sold that high. He said he went into the Property Sales Lookup online at the GoNashua website and has included in his abatement a sampling of sales from Coburn Woods for the Board's review. Dominic D'Antoni asked if these prices included the land. Mr. Shanks replied no. Dominic asked if the land is billed separately. Mr. Shanks said yes, each unit owner in Coburn Woods was paying an additional \$200 a

year, but with the 2004 land assessment, currently under appeal, this bill has gone up to about \$800 or \$900. The \$227,000 is just the implied market value of the unit alone, using the 85%. The sales prices even today, over a year later, are not reaching the implied market value. He referred the Board to his sales information of units in Coburn Woods that sold during the period of time that Chief Assessor Angelo Marino used for the update. The highest sale in the entire development was \$220,000. This sale was Unit 64 and the sale date was 10-05-2004. He stated if you take the land tax issue and imply that my share of the tax imputed a greater value one can make the argument that he is paying far greater than his fair share. He stated that the land lease is a valuable asset. I would recommend you read that lease prior to any judgment on the land lease issue. He stated that the lease is automatically renewable for 56 years and the rent only goes up at CPI value. It has 66 years to run and then it is renewable. Mr. Shanks stated that this doesn't present a disadvantage but may be an advantage. The land tax or the leased land has never negatively affected the value.

He noted that he feels it is very easy to compare with similar properties. He said there are six or so different styles of condos in Coburn Woods. He said he believes there are 32 that are similar to his, and he feels his property is overtaxed compared to similar properties. Acting Chair Dominic D'Antoni asked how Mr. Shanks' assessment compares to those that are identical. Mr. Shanks referred him to the floor plan of the Sunapee model, which is his type of unit. He said most of these have had improvements made since they were built. One improvement that most of the Sunapee units have had is the second story attic has been converted to living area. Dominic then clarified that they do not all have the same square footage. Mr. Shanks said to his knowledge two have not been finished upstairs, which is the attic area. He said he took part of his deck and converted it to a 3-season room and the permit had a cost of \$15,000. Chief Assessor Angelo Marino asked if there is finished area over the carport and Mr. Shanks answered the finished area is not over the carport. Ordinarily these have a peaked roof structure and if you look at the side view on each end there is a sloping area and the carport is one of the sloping areas. The finished area is essentially above the bathroom on the right of the floor plan and it's really that central area, the front area, living room and dining room, with the high ceiling and the attic area that is over the dining room that has been converted. He said about 30 units have had identical improvements as his. Dominic asked if he has a 12'x12' deck as in the illustration and Mr. Shanks said no, his deck is 12'x 28'. Dominic asked if these were built in the mid-70's and Mr. Shanks answered yes, about half of the units were built then. Kevin Moriarty asked Mr. Shanks if the property record card seems accurate to him. Mr. Shanks answered no and went on to say that he does not understand how the finished attic area is calculated and believes the property record card may have the unit as being as much as 200 square feet too large.

Mr. Shanks commented that he can't think of any reason why the City has 70-80 condo neighborhood codes. The problem is with smaller neighborhoods you get a distortion using fewer samples, but in larger neighborhoods using a larger number of samples, they are more fairly applied. This turns out that if you live in Kessler Farm you got a decrease in taxes and others in the City got an increase. If you live in an area that is predominantly single family homes, such as New Average or New Good neighborhoods and compared yourself to someone in Kessler Farm you will find Kessler Farm went down and most in these neighborhoods probably went up. He said he doesn't think it is fair for some to receive tax increases, some as much as 35-40%. He said 100% of the taxpayers he has spoken with do not have an understanding of the update program but he doesn't think it is complex. Moreover the reason we see a distortion of similar properties is because of the database. When a property sale was made that is what prompts the assessment to be evaluated. He said he personally believes that the process is so distorted that only a complete revaluation or general assessment can make it more fairly applied. He said he realizes this is expensive but the assessments would be more fairly applied. Acting Chair Dominic D'Antoni said he has noticed, especially in the past five years, the more expensive properties are going down in price and the price of the less expensive properties are going up, because the less expensive properties are sought after by a larger population of first-time buyers and the demand for those are up and the supply is limited, so the market value is increased. Dominic said that an example is in Sandown they are getting \$300,000 for a manufactured home. If you were to compare this to a larger higher priced home for per square footage price, this manufactured home is costing far more per square foot than the larger home. Mr. Shanks commented that he believes it is unfair to have the poor guy pay more taxes. Mr. Peter Benet said he will show the Board a house in the New Average neighborhood that sold for \$190,000 and I will show you a unit in Coburn Woods that sold for \$191,000. The 2003 assessment was \$131,000 for one unit and \$134,500 for the other unit. The new taxes for the other unit went up \$350 and the unit in Coburn Woods went up \$747. The only difference was the index used for Coburn Woods neighborhood vs. the New Average index which had hundreds of sales. When you apply the index to the new assessments it comes out lower. Mr. Benet said that Coburn Woods is actually within the New Average area but has its own Coburn Woods neighborhood code. He noted that Holden Farms right down the street from Coburn Woods has three neighborhood codes. Mr. Benet also stated that it has to be recognized that there are no cellars and the heating system is terrible in these units, this combined with the lack of space are reason they are not as good as they appear. Mr. Shanks then reminded the Board that the structures are 35 years old.

Mr. Colin Shanks and Mr. Peter Benet then thanked the Board for their time and left the meeting.

The Board then returned to the elderly exemption of the Dumont's which was addressed during their 5:00 appointment this evening with the Board. After a brief discussion the Board made the following motion:

MOTION BY Dominic D'Antoni to approve the reinstatement of Mr. and Mrs. Dumont's Elderly Exemption for 2005 on Account #10832.

SECONDED BY Kevin Moriarty.

MOTION CARRIED unanimously.

Chief Assessor Angelo Marino advised the Board that he and Mr. Arel of Evergreen Management, representing 111 Coburn Woods Association have an appointment tomorrow regarding Account #38565, the land account for Coburn Woods. In reference to the individual units within Coburn Woods, Angelo stated that without looking at cards and without looking at information submitted, according to what Mr. Shanks noted, there are differences within each unit. So even though there are 220 units and some are similar, yes, they started out similar, but some have had improvements made.

Chief Assessor Angelo Marino advised the Board there will be too much activity to meet once a month in July and August. There may be a need for a second meeting each month.

MOTION BY Kevin Moriarty to adjourn at 5:52 PM.

SECONDED BY Dominic D'Antoni.

MOTION CARRIED unanimously.

Transcribed by Cheryl Walley, Department Coordinator