

**Minutes of the Board of Assessors
Meeting of June 23, 2005**

A meeting of the Board of Assessors was held on Thursday, June 23, 2005 in Room 208 at City Hall. Chair, Marylou Blaisdell, called the meeting to order at 4:30 PM.

Members Present

Marylou Blaisdell Dominic D'Antoni Kevin Moriarty

Assessing Staff Present

Angelo Marino Robert Lakeman Douglas Dame Gary Turgiss Jeanne Dunfey
Cheryl Walley

Minutes of the Meeting:

MOTION BY Dominic D'Antoni to accept the minutes of the meeting held June 9, 2005.

SECONDED BY Kevin Moriarty.

MOTION CARRIED unanimously.

Abatement Requests Presented:

See attached printout for approvals/denials.

Jeanne Dunfey, Supervisor/Data Management briefed the Board on background information regarding their 5:30 appointment, Mr. Albert Jarry regarding the Disabled Veterans Credit. She began by noting that Louise Brown had done a very good job writing up the synopsis for the Board. The letter from the Veterans Administration was dated in June of 2005. The Assessing Department always uses the date the letter was issued by the Veterans Administration. The effective date is strictly for the Council. He could not come into our office on 4/15/05 because he did not have this letter. She said she feels strongly that he did not meet the deadline to apply and therefore should not be given the credit.

Appointments:

5:00 – Mr. Lorenzo Peter Benet, regarding 2004 Abatement on Property Located at 111 Coburn Ave., (aka Coburn Woods) Unit 30C (Acct. #3038)

Chair Marylou Blaisdell advised Mr. Benet that the Board has reviewed the submitted materials and asked if he feels the assessment on his condo is incorrect. He said the assessment of his condo is not the issue at all. The issue he is concerned about may affect the assessment on his condo, but the condo's assessment is not his issue. Chair Blaisdell then asked Mr. Benet if he feels that \$156,900 is fine for his assessment. Mr. Benet confirmed he feels this is a fair assessment. Chair Blaisdell then stated that she understands that he has some issues with the approach the City uses to assess property and she explained that the City has to work on strict guidelines of the State of New Hampshire. She stated that the Board of Assessors is a volunteer Board and are homeowners just as is Mr. Benet. She believes the way the assessments are done has been challenged in court and basically they are saying that this is the process that is in place for the municipalities in the State and until that is changed, we have to work under the constraints of what we have to work under and we cannot change that. Mr. Benet stated that his issue is with the structure of neighborhoods and that is within the power of the City to change. He said the issue he has is how the data is compiled to make up the neighborhoods. In some neighborhoods there are a large number of properties and in others the number of properties is a lot smaller. He said the system works but this process is wrong. He referred to the information he submitted to the Board and pointed out several examples. Chair Blaisdell said there are many different factors that are used to build a neighborhood code. Condos are different than single family homes and different neighborhoods have different factors. Chair Blaisdell said she understands Mr. Benet's issue and she believes that the Assessing Department has worked hard to come up with these neighborhood codes. She suggests that Mr. Benet outline his thought process and submit it for the City to review it at a later date. She explained that the Assessing Department can only work with the process we have in place currently, but told Mr. Benet he has every right to outline this and submit it to the City for future reference. Chief Assessor Angelo Marino said he believes Mr. Benet's argument has merit and he said he will look at things and perhaps we will further break up some residential neighborhoods. Mr. Benet said if you were to integrate condos into a New Average (NA) or New Fair (NF) they would be more fairly assessed. Chief Assessor Angelo Marino said it is not possible to put condos with single family homes because they don't sell in the same way. He noted that single property appraisals are being used by Mr. Benet and we are dealing with mass appraisals of the entire population across the City.

Mr. Marino said that this theory assumes everything rises and falls the same percentage and that isn't the case. Mr. Marino also pointed out that if the system is flawed, there should be greater differences between the ratio that we have developed as a result of the sales. He said a good test of this would be to use data outside the valuation date. Mr. Benet stated he has done that. From 10/1/04 to 5/9/05 there were 191 condo sales with a median ratio of 74.63 and 203 single family residential sales with a median ratio of 75.55, almost the same statistically. Mr. Benet compared a property on Farley Road to one up in Sky Meadow that started at the same in 2003, but in 2004 Sky Meadow is paying \$1,400 less in taxes than the Farley Road property. Dominic D'Antoni asked if this is based on spot sampling or was a variety of samples used. Mr. Benet explained he does not know how to use a computer so he used the New Average (NA) code. Dominic pointed out that some of these properties didn't sell and Mr. Benet agreed and said he arbitrarily took samples. Dominic asked if he means he randomly picked the samples and Mr. Benet said yes. Dominic explained that this would give a false picture and then he asked Mr. Benet if an adjustment was made for the number of months before or after April 1 and Mr. Benet answered no. Dominic then told Mr. Benet that this information is flawed. Chair Blaisdell said Mr. Marino is willing to take a look at the information and she feels that we are 99% right on and maybe 1% on which adjustments can be made, but in any case this is not going to happen now. Mr. Benet asked Chief Assessor Angelo Marino if he understands what he is saying and Angelo answered that he understands but does not agree. Mr. Benet said it is not right and he will pursue this. Mr. Benet thanked the Board and left the meeting.

5:30 – Mr. Albert Jarry, regarding Disabled Veteran's Credit Reference Account #40113, 24 Portchester Drive

Chair Blaisdell introduced the Board members to Mr. Jarry and explained that they have reviewed the paperwork he had submitted. She advised Mr. Jarry that if he is not approved for 2005, he should apply for 2006 anytime after January 1, 2006. Mr. Jarry began by stating he does not think a denial is in order. He said he believes that since he was classified as 100% disabled as of December, 2004 then that is when his credit should start and he feels he should not be held responsible for the Veterans Administration taking so long to get him the letter. Chair Blaisdell told Mr. Jarry that we will read through the material again and notify him with a letter in the mail as to what their decision is and what further action can be taken if necessary. It probably will not go out for several weeks because of the work load in Assessing. Mr. Jarry thanked the Board and then left the meeting.

Staff Items

In reference to the several exemption applications the Board has to review, the Board decided to review these at the next meeting. Regarding the Conway Ice Arena's 2005 application for a charitable exemption, Dominic D'Antoni asked if it might be feasible to have them make a payment in lieu of taxes, since the Arena gets the police and fire protection from the City of Nashua and the programs offered by the Arena benefit not only Nashua but several other cities and towns. The Board decided to request the current financial data from Attorney Morgan Hollis on the Conway Ice Arena and continue discussion on this after reviewing this data.

Chief Assessor Angelo Marino advised the Board that he thought we had reached a settlement on the land at Coburn Woods, but the 111 Coburn Association has decided to not sign the agreement right now.

MOTION BY Dominic D'Antoni to adjourn at 6:15 PM.
SECONDED BY Kevin Moriarty.
MOTION CARRIED unanimously.

Transcribed by Cheryl Walley, Department Coordinator