

**Minutes of the Board of Assessors
Meeting of July 28, 2005**

A meeting of the Board of Assessors was held on Thursday, July 28, 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

Gary Turgiss Jeanne Dunfey Cheryl Walley

Minutes of the Meeting:

MOTION BY Dominic D'Antoni to accept the minutes of the meeting held July 14, 2005.

SECONDED BY Kevin Moriarty.

MOTION CARRIED unanimously.

Abatement Requests Presented:

See attached printout for approvals/denials.

Appointments: 5:00 – Pastor Larry Hileman of Heritage Baptist Church regarding denial of 2005 Religious Exemption on 105 Lock Street (Acct #13214)

Acting Chair Dominic D'Antoni advised Pastor Hileman that the Board has reviewed all the documents presented and at this time will ask that Pastor Hileman express his concerns regarding the denial of the 2005 religious exemption on this property. Pastor Hileman then presented the Board with a copy of a building permit that was filed in 2002 and closed 3/30/2005. He said it is a permit filed by BAE, the former owner, that was closed in the Church's name. He said someone from the Building Department suggested he show the Board this to verify that work has been done. Jeanne Dunfey, Supervisor, Customer Service/Data Management, clarified that this permit had been taken out by the former owner, BAE, and the property was finally inspected after the property was purchased by the Church. She then asked if the Church received an occupancy permit and when was it issued. Pastor Hileman replied that the occupancy permit was completed last week. Jeanne asked Pastor Hileman if as of April 1, 2005 the structure was used and occupied for religious purposes. Pastor Hileman replied yes, nonprofit labor was working in the building. Jeanne explained that it has to be used and occupied for religious purposes, such as performing church services, as of 4/1/2005. Pastor Hileman advised that Doug Dame, Commercial Appraiser from the Assessing Department had inspected the property. The Pastor then showed the Board a "Stop Work" order that had been issued by the Building Department to the Heritage Baptist Church. Dominic D'Antoni then pointed out that this would mean that the work was being done illegally. The Pastor told the Board that currently the Church is paying rent in two places and simply cannot pay the property taxes on this building. He said that when the structure was purchased it was full of stuff and his job was to empty the building first. He could not begin construction until the place was emptied. Dominic D'Antoni asked if there was anything salvageable in the items left. Pastor Hileman answered there were some filing cabinets but the Church was not interested in them. Dominic stated the building permit is dated 4/8/2005. The Pastor explained to the Board that in order to get the building permit the Church was required to obtain stamped architectural drawings which took time. Dominic asked if the Church

is paying taxes on any other buildings they are renting. The Pastor replied that they are renting from Grace Fellowship Church and are not paying property taxes on that rental. Jeanne Dunfey pointed out that when one religious group rents to another, the property would still qualify for the religious exemption.

Dominic told Pastor Hileman that this situation is similar to other cases where other religious organizations have had property, but as of April 1 the structure was not used and occupied by the parishioners as a church and for that year they were taxed. He gave an example of St. Joseph's Church on West Hollis Street. As of 4/1 the construction was 70% complete, but the building was not yet being used for religious purposes or services and for this reason the owners were required to pay property taxes.

Dominic asked when the construction is expected to be complete and if an occupancy permit was issued. Pastor Hileman said he has gotten an occupancy permit from the Nashua Fire Department which allows assembly. He received this sometime in the first part of July. Dominic asked for the date of the first religious service. Pastor Hileman replied the first service is officially today, 7/28/2005. Dominic asked if Pastor Hileman would provide the Board with a copy of these occupancy permits. Dominic asked about the parking arrangements for the members and if the Church rents any of the parking area out for profit. Pastor Hileman said it took time to get an agreement that allowed 200-220 members to use the parking area. He said the Church does not profit financially from renting out parking spaces. Pastor Hileman told the Board he will provide them with a copy of the permit from the Nashua Fire Department and also the Certificate of Occupancy issued by the Building Permit. Pastor Hileman thanked the Board for their time and left the meeting.

Staff Items:

Jeanne Dunfey, Supervisor, Customer Service/Data Management, referred the Board to an application for a religious exemption for two wooded lots owned by First Church of the Nazarene, 58A/57 and 58A/61. After briefly discussing these lots, the Board pointed out that neither is being used for religious purposes which is a criteria that must be met for obtaining a religious exemption according to RSA 72:23 – III. The Board then made the following motion:

MOTION BY Kevin Moriarty to deny the application filed by the First Church of the Nazarene for a religious exemption for tax year 2005 on the two lots noted above, as neither lot meets the criteria established by the State of NH in RSA 72:23 - III.

SECONDED BY Dominic D'Antoni.

MOTION CARRIED unanimously

MOTION BY Dominic D'Antoni to adjourn at 5:25 PM.

SECONDED BY Kevin Moriarty.

MOTION CARRIED unanimously.

Transcribed by
Cheryl Walley
Department Coordinator