

**Minutes of the Board of Assessors  
Meeting of February 23, 2006**

A meeting of the Board of Assessors was held on Thursday, February 23, 2006 in Room 208 at City Hall. The meeting was called to order at 4:30 PM by Acting Chair, Dominic D'Antoni.

**Members Present**

Dominic D'Antoni      Kevin Moriarty

**Assessing Staff Present**

Angelo Marino              Gary Turgiss              Doug Dame              Bob Lakeman              Jeanne Dunfey  
Cheryl Walley

**Minutes of the Meeting:**

**MOTION BY** Dominic D'Antoni to accept the minutes of the meeting held January 26, 2006.

**SECONDED BY** Kevin Moriarty.

**MOTION CARRIED** unanimously.

**Abatement Requests Presented:**

See attached printout for approvals/denials.

**Staff Items:**

Commercial Appraiser Robert Lakeman presented a request for an abatement of 2005 taxes paid on the property located at 75 East Hollis Street. The taxpayer, Spartan Jr. Drum & Bugle Corp, Inc., is requesting that the 2005 taxes paid be abated, due to the fact that the portion of the building which is leased out has been vacant as of 7/05. Chief Assessor Angelo Marino is recommending this request be denied, based on the fact that the lessee was occupying the property as of April 1, 2005, and the property was not being used and occupied by the charitable organization, as is required by State law, specifically RSA 72:23 IV, to qualify for a charitable exemption.

After a brief discussion the Board made the following motion:

**MOTION BY** Dominic D'Antoni to deny the request made by the taxpayer based on the fact that the charitable organization was not using and occupying the premises as of April 1, 2005, as is required by RSA 72:23 IV.

**SECONDED BY** Kevin Moriarty.

**MOTION CARRIED** unanimously.

Dominic D'Antoni asked that the following be made part of the official minutes:

“A general comment concerning the recent newspaper’s (Nashua Telegraph) coverage of Nashua’s 2004 property sales and assessments. I personally think, and I want to emphasize I am speaking for myself and not the Board, that the newspaper article missed an excellent opportunity to truly inform and educate the general public concerning the application of the *ad valorem* tax system by the Assessing Department.

Instead, what was printed was a simplistic presentation of how to determine whether a property owner is paying more tax than s/he should be on a particular real property. Take your recent sale, divide by the assessment and BINGO! You have your answer! If only this was so. I wonder what yardstick the property owner would use, after reading the article, if s/he owned one of the 26,000 properties that have not sold recently?

You have to wonder why the Board of Tax and Land Appeals and Superior Court have such a backlog of assessment appeals.

If I were to believe everything I read in the recent newspaper articles as presented, then the precipitous drop of all property values in 1990 is saying, and correct me if I am wrong, that all taxpayers were due a tax refund on 4/1/1990. Why? Sale price divided by current assessment – BINGO!

I conclude that the article is more inflammatory in nature than educational and could be called discriminatory in that it catered to the property owners of recent property sales and gave no educational information to the 26,000 property owners of properties that did not sell. This conclusion is further supported by a long-standing principle: the principle of uniformity and consistency in taxation will always trump following sales and assessments blindly.

I further conclude the article does not even reach bronze medal status.”

**Old Business:**

Kevin Moriarty recalled that the Board of Assessors had requested they be advised by Corporation Counsel how to hand over the authority to decide on the tax status of the Conway Arena to the Board of Aldermen. Mr. Moriarty said that he would like to know the status of this request. This was noted and he was told Chief Assessor Angelo Marino will let the Board know the status at the next meeting.

**MOTION BY** Dominic D’Antoni at 5:10 PM to adjourn.

**SECONDED BY** Kevin Moriarty.

**MOTION CARRIED** unanimously.

Transcribed by  
Cheryl Walley  
Department Coordinator