

**Minutes of the Board of Assessors  
Meeting of March 9, 2006**

A meeting of the Board of Assessors was held on Thursday, March 9, 2006 in Room 208 at City Hall. The meeting was called to order at 4:30 PM by Chair, Marylou Blaisdell.

**Members Present**

Marylou Blaisdell, Chair                      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 February 23, 2006

**SECONDED BY** Kevin Moriarty.

**MOTION CARRIED** unanimously.

**Abatement Requests Presented:**

See attached printout for approvals/denials.

**Staff Items:**

Referring to the packet of data the Board members received on Rodgers Mobile Home Park, Commercial Appraiser Douglas Dame explained to the Board that he had thought he would be presenting an agreement with the owners. For some reason, the signed agreement has not been returned, so he is going to have to table this until a future meeting.

Referring to the inhouse corrections presented this evening, Dominic D'Antoni inquired as to the reasons the assessment data had not been accurate on these properties. Chief Assessor Angelo Marino explained if a building permit is not filed, the Assessing Department has no idea the change has taken place. The owners have come forward and notified us of these changes after checking their data online and inquiring about the increase in their assessment. This has enabled us to update our data on these properties. Mr. D'Antoni suggested having a notice put in the newspaper to let people know that they need to file permits when any demolition occurs on their property, to have their assessment accurately reflect what is there.

Three new charitable exemptions were presented to the Board for their approval. The properties located at 7-22 Autumn Leaf Drive and 5-18 Autumn Leaf Drive, which are owned by MP Housing, Inc., as this charitable organization has timely filed the required forms for 2006 and meets the criteria stipulated in RSA 72:23 to receive a charitable exemption. After a brief discussion, the following motion was made:

**MOTION BY** Dominic D'Antoni to approve a new charitable exemption for 7-22 Autumn Leaf Drive and 5-18 Autumn Leaf Drive for tax year 2006.

**SECONDED BY** Kevin Moriarty.

**MOTION CARRIED** unanimously.

Another new charitable exemption was presented to the Board for their approval. The property located at 117 Amherst Street owned by Nashua Children's Home, as this charitable organization has timely filed the required forms for 2006 and meets the criteria stipulated in RSA 72:23 to receive a charitable exemption. After a brief discussion, the following motion was made:

**MOTION BY** Dominic D'Antoni to approve a new charitable exemption for 117 Amherst Street for tax year 2006.

**SECONDED BY** Kevin Moriarty.

**MOTION CARRIED** unanimously.

Mr. Marino informed the Board of a BTLA decision received today regarding 2004 abatements filed by a tax representative out of Derry, NH, Mr. Mark Lutter. Four communities filed a motion to dismiss abatements due to the fact that the abatement forms were not signed by the taxpayers. Three of these communities were successful, one of which was Nashua. The City of Nashua had requested three abatement appeals for 2004 be dismissed due to the fact that there were no taxpayer's signature on the forms. The BTLA granted these motions and dismissed all three of Nashua's 2004 appeals in this case. These denials will come before the Board of Assessors at the next meeting for their review. An Order was also made that will consider what sanctions, if any, the BTLA will place on Mr. Lutter for not complying with the BTLA's rules and also his "lack of diligence in preparing and presenting appeals on behalf of taxpayers" and the Order noted several cases as examples.

Chair Marylou Blaisdell confirmed that everyone has a copy of the memorandum to the Board of Assessors regarding the Nashua Telegraph's series of articles about the assessments in the City. She advised she was just in the Assessing Office looking at the volume of abatements filed. There are literally thousands of abatements. It will take months, even over a year to go through them all. With all the people coming in and asking questions and filing, not one complaint against customer service was received. Administrative Services Director Maureen Lemieux and Mayor Bernard Streeter commented on the high level of customer service given by staff in the Assessing Department and Ms. Blaisdell said she thinks the staff should be commended. She advised that a reporter from the Nashua Telegraph had called her and she returned the call but he never called her back.

Mr. Marino informed the Board that another local newspaper, the Hippo, had done a follow-up that provided him the opportunity to comment on the misinformation reported by the Telegraph. The Board has a copy of that article also. When the Telegraph asked him to interview he felt they were sincere and he didn't think it was going to be slanted. The first two articles were fair but after that, when they relied on the sales price and did no appraisal and no investigation as to the sales price and how it relates to market value, this is where it became slanted. The sales were not arms length transactions and he explained that sales price does not equal market value. Market value is a concept and is the most probable price one can receive in the open market. It is determined by more than just one sale. Apparently they chose to ignore that. People who have applied for an abatement have those expectations. It will take a long time to investigate and determine if they deserve an abatement. We will examine each one on its merits. We will present information to the Board, although it may not be as detailed as it has been in the past. Ms. Blaisdell said the Board will need to discuss it and see if we are in agreement that it is a valid vote. Mr. Marino said he is trying to put together an automatic valuation module to see if we can quickly determine if our assessment is good. If it shows that it is not, we will keep investigating to see if there should be an adjustment. We will never get all of them before you by July 1, however. Mr. D'Antoni asked if those that are not processed by July 1 will be automatically deemed denied and Mr. Marino confirmed. Ms. Blaisdell said that people need to be made aware of that so she thinks it would be to the Board's advantage to have a meeting with the Editor of the Telegraph to prepare them that there will be a lot of denials.

Mr. D'Antoni commented on the report that Bob Lakeman put together addressing the sales of overassessed properties as determined by the Telegraph. He noted that 14 were properly assessed. One or 5% that had refused entry, three needed field reviews, two or 10% that needed interior inspections, seven or 35% were unqualified sales. So, as I saw it, the current assessment of real properties is not as severe a problem as the recent articles would have you think. Mr. D'Antoni continued by saying the assessing data certainly needs to be updated. Mr. Marino noted that we have asked but were not successful.

Referring to a newspaper article concerning an individual being taxed for property in Massachusetts, Mr. Marino said we know that some of this property is in Massachusetts and we know the state line goes through his house and we have already made an adjustment and said one-third of it is in Massachusetts and we are not taxing it, but again the Telegraph did not ask us, they took an inflammatory situation and fanned the fire and spoke half-truths in the articles.

Commercial Appraiser Robert Lakeman said he has one comment on these articles. The second article which was in Monday's paper had a negative tone. He resented the tone in some of these. You have the pathetic guy sitting on the floor of his house and "How to Fight City Hall". The article is implying it is a fight or a battle, when in fact we have gone out of our way to make sure that property owners are treated fairly. To imply that it is always a fight is misleading. Mr. D'Antoni noted that evidently the Assessing staff did not take this personally because you can't deal with people that are irate if you take it personally, so you all deserve a pat on the back. He said what got to him was how they looked at the sales and the assessments and said you are overassessed. It was misleading. Mr. Lakeman commented that this is true, but more so if the sale price is not even indicative of fair market value. Mr. Marino said if we were basing everyone's tax bill on what they purchased the property for, we wouldn't be able to be fair, so that is why we do not use the sale price to determine the assessment. Mr. D'Antoni said someone sees Coefficient of Dispersion 8.6%. They don't understand how good a figure that is. Mr. Marino noted that the DRA says if you are above 20 the DRA may petition the BTLA to recommend your community do a revaluation.

Kevin Moriarty noted that the last time we updated our data was 1991 and we have had 5 updates of the assessments since then. He asked if we are in compliance with State statutes. Mr. Marino said the statute reads that "once in each five year period you will have a value anew" and 2005 was our Assessment Review Year. He noted that it doesn't say "reval", it says "value anew". He said that all of our performance statistics are excellent. Of the thirty or so properties that the DRA randomly selected to check the data on, only one had errors which amounted to a difference of 4-5% in the assessment. The reason for that is because we had not inspected it in awhile. They have also examined our exemption process and they said that is fine as well. Mr. D'Antoni asked if the report is public. Mr. Marino advised that it is a public document and it will be filed sometime after May, 2006.

Mr. Moriarty noted that it has been 15 years since the City has done a reval or a complete update of data. He asked is it time another one was done? He said we need to recommend this for funding. Ms. Blaisdell pointed out that in 2003 the cost would have been \$1.5 M and there was a committee that was formed to look into it and they had three proposals and they narrowed it down to one vendor. The Mayor, we thought, was on board and then he declined. Now the cost is up to \$2 M. Mr. Marino said we could do more data verification and that is why we asked for more staff. We did buy the software and that has given us some more tools. We need more time to use the tools and become familiar with the capabilities and we also need more staff. Ms. Blaisdell asked if this money has been requested in the 2007 budget for the Assessing Department. Mr. Marino replied no and explained that it was not there last year because it was removed. He explained to the Board that he simply prepares and forwards his recommendation for a budget to Ms. Lemieux and Ms. Lemieux then approves or denies his recommendations. That was the first item to go. He said he can't do anything because he is staff. Ms.

Blaisdell asked if the Board can have a letter sent to the Board of Aldermen saying that the Board of Assessors has requested data verification personnel and this is essential to getting assessing records updated. Mr. Marino said he can attempt this and he can notify the Board of Assessors of the date of the budget hearing. Ms. Blaisdell said she would like that but she would also like it to be on record that the Board of Assessors has asked for the data verification personnel. Mr. Marino complied and suggested he draft a letter for the Board reflecting this. Ms. Blaisdell said she would like that.

**Old Business:**

Ms. Blaisdell referred to the memo received by the Board from City Counsel regarding the tax status of the Board of Aldermen and asked the members to review it and it will be discussed at the next meeting.

**MOTION BY** Dominic D'Antoni at 5:15 PM to adjourn.

**SECONDED BY** Kevin Moriarty.

**MOTION CARRIED** unanimously.

Transcribed by  
Cheryl Walley  
Department Coordinator