

**Minutes of the Board of Assessors
Meeting of May 11, 2006**

A meeting of the Board of Assessors was held on Thursday, May 11, 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 Kevin Moriarty Dominic D'Antoni

Assessing Staff Present

Angelo Marino Bob Lakeman Doug Dame Jeanne Dunfey
Cheryl Walley

Minutes of the Meeting:

Minutes of meeting held April 27, 2006 were amended in the section entitled "Abatement Requests Presented". The words "Approvals/denials are attached." were changed to "Approvals/denials are available in the Assessor's Office." This change was made due to the fact that the minutes are now online and the list of approvals and denials are not attached to that file, but are available only in the Assessor's Office. The list of approvals and denials is not produced in a file that could easily be put online, therefore it is necessary to change this wording so online readers will know where copies of this can be obtained. The Board concurred that all future minutes shall contain this amended wording.

MOTION BY Marylou Blaisdell to accept the minutes of the meeting held April 27, 2006, as amended.

SECONDED BY Dominic D'Antoni.

MOTION CARRIED unanimously

Abatement Requests Presented:

Approvals/denials are available in the Assessor's Office. Regarding the 2005 abatement application for the property located at 29 Farley Street, Chair Blaisdell recused herself from this decision due to personally knowing the applicant. Dominic D'Antoni noted that 16 of the abatements presented had no changes made to the assessment and less than 1% had minor changes made to the data which resulted in minor adjustments to the assessment. The Board concurred with the recommendation of the Assessing Department for all the abatements presented.

Staff Items:

Jeanne Dunfey, Supervisor Data Management, Customer Service, presented the warrant for the Land Use Change Tax (LUCT) bills for several pieces of land which have been removed from current use. The Board asked for an explanation of the bills being presented and was told that the land which has been given a lower assessment in exchange for keeping the land in its current use and undeveloped has now been taken out of its current use and development begun. The owner now needs to be billed for the Land Use Change Tax which is 10% of the current assessed value at highest and best use. These bills need to be signed by the Board of Assessors so the monies can be collected by the Tax Collector. After some more discussion, the members signed the warrant and the individual LUCT bills.

Ms. Dunfey referred to the abatement filed by New Millennium Properties on the property located at 20 Mulberry Street. The building was damaged by fire on September 14, 2004 according to the Nashua

Fire Department. The assessment was not adjusted to reflect the damage caused by the fire. The applicant bought the property in 6/05 and sold the property in 12/05. The 12/05 bill was received and paid by the applicant. The applicant came into Assessing about a month ago and inquired for the first time about his assessment. He was advised the deadline to file an abatement was March 1, 2006 and if he submits the application after this date he should include a letter to the Board of Assessors explaining why the abatement is being filed late. This 2005 abatement was just received on May 4, 2006. The applicant feels the assessment should be \$59,000. There is no explanation of accident, mistake or misfortune that was filed with the abatement.

Mr. Moriarty asked why the assessment was not adjusted after the fire. It was explained that we are supposed to get a report but if the report is not generated for any reason we do not get notified. Chief Assessor Angelo Marino said this situation is similar to someone who may have taken their garage down and their assessment was not changed. In the past the Board members have ruled that each year stands by itself. It is the taxpayer's responsibility to notify the Assessing Department of any changes in the property that might require an assessment adjustment. Dominic D'Antoni asked what the 2004 assessment was and was told \$172,300. He asked how the applicant arrived at \$59,000. Ms. Dunfey said that is the land portion of the assessment. The Board then referred to the picture of the building provided with the abatement. Mr. Moriarty said he feels that the assessment should be lowered. Chair Marylou Blaisdell commented that had the abatement been filed in a timely manner there would be no question that an adjustment should be considered. Firstly the Board must rule on whether to accept the late filing of this abatement. After discussing this further, the following motion was made:

MOTION BY Marylou Blaisdell to deny the 2005 abatement on the property located at 20 Mulberry Street due to the fact that the application was received after the deadline of March 1, 2006, as required by State law.

SECONDED BY Kevin Moriarty.

MOTION CARRIED unanimously

Referring to the late filing of the A-9 form for the charitable organization Bridges, the Board noted that this exemption has been received for years and the organization is not habitually late in filing the A-9 form. The Board made the following motion for which Chair Blaisdell abstained due to a conflict of interest:

MOTION BY Dominic D'Antoni to approve the late filing of the A-9 form for the charitable organization Bridges.

SECONDED BY Kevin Moriarty.

ABSTAINED BY Marylou Blaisdell

MOTION CARRIED

Regarding the approval of only a partial charitable exemption for the property located at 45 High Street, owned by Harbor Homes charitable organization, after being advised that the organization "Healthy at Home" falls under the auspices of Harbor Homes, the Board concurred that the motion made at the meeting held April 27, 2006 must be amended to read:

MOTION BY Marylou Blaisdell to approve a 2006 charitable exemption for the property located at 45 High Street, owned by Harbor Homes charitable organization, based on the necessary criteria being met as of 4/1/2006.

SECONDED BY Dominic D'Antoni

MOTION CARRIED unanimously.

Reference an application for a tax deferral filed for the property on 13 Manchester St., Mr. Moriarty asked if a taxpayer is approved for a tax deferral when are the property taxes paid. Mr. Marino replied that the taxes can be paid anytime. What this essentially allows is for the payment of taxes to be deferred and also receive a lower interest rate on the unpaid portion. If there is a mortgage holder they would have to approve the tax deferral before the City could approve it. In this case there doesn't appear to be a mortgage, so any lien placed on the property by the City as part of the tax deferral process would be the first honored when the house is sold.

The Board noted that the property was not owned by the applicant for five years as of April 1, 2005 which is a criteria set by State law for those over 65 years of age to be approved for a tax deferral.

MOTION BY Marylou Blaisdell to deny the tax deferral for the property at 13 Manchester Street due to the applicant not owning the property for five years as of April 1, 2005, as required by RSA 72:38-a.

SECONDED BY Kevin Moriarty.

MOTION CARRIED unanimously

Referring to an application for a 2005 hardship abatement for the property at 16 Elgin Street, the Board had discussed the information provided and made the following motion:

MOTION BY Marylou Blaisdell to deny the hardship abatement on property located at 16 Elgin Street based on the information presented.

SECONDED BY Kevin Moriarty.

MOTION CARRIED unanimously.

Dominic D'Antoni had provided the Board with brochures and application forms for the State of NH's Low and Moderate Income Property Homeowner's program. Kevin Moriarty reading from the back of the form noted that the City of Nashua has an equalization ratio of 99.2% and some cities or towns are below 50%. Chief Assessor Angelo Marino commented that the Assessing Department has worked very hard at bringing the assessments as close to market value as possible to obtain this 99.2% equalization ratio. Chair Marylou Blaisdell asked if some of these taxpayers applying for hardship abatements can apply for this program. Mr. Marino replied that we encourage people to avail themselves of it. What we do not do is any intake of the forms. In the past the Tax Collector's Office and the Administrative Service Director Maureen Lemieux have set up workshops to help fill out these forms and this year AARP has conducted similar workshops for assistance with these forms. Mr. D'Antoni said the reimbursement is for the school aid portion of the taxes.

Old Business:

Regarding the Board's request to have the aldermen decide the Conway Ice Arena's tax status, Chief Assessor Angelo Marino advised the Board that City Counsel, David Connell is working with the aldermen to get it out of the Board's hands and is trying to assist and resolve the matter.

MOTION BY Marylou Blaisdell at 5:15 PM to adjourn.

SECONDED BY Dominic D'Antoni.

MOTION CARRIED unanimously.

Transcribed by
Cheryl Walley
Department Coordinator