

**Minutes of the Board of Assessors
Meeting of June 29, 2006**

A meeting of the Board of Assessors was held on Thursday, June 29, 2006 in Financial Services Conference Room at City Hall. The meeting was called to order at 8:00 AM by Chair, Marylou Blaisdell.

Members Present

Marylou Blaisdell Kevin Moriarty Dominic D'Antoni

Assessing Staff Present

Angelo Marino Robert Lakeman Gary Turgiss Greg Turgiss
Jeanne Dunfey Louise Brown Cheryl Walley

Minutes of the Meeting:

MOTION BY Dominic D'Antoni to accept the minutes of the meetings held June 15, 2006 and June 22, 2006.

SECONDED BY Kevin Moriarty

MOTION CARRIED

Staff Items:

Ms. Jeanne Dunfey, Supervisor, Customer Service introduced Ms. Louise Brown, Assessing Administrative Specialist, and advised the Board Ms. Brown handles exemptions and credits. The Board was directed to the memo they received from Ms. Brown regarding the status of the disabled veteran's credit for the property at 16 LedgeWood Hills Dr., Unit 106. The memo outlined that the residential situation has changed for one of the owners/veterans. The Board discussed the details and agreed that the property would qualify for 2006 tax year to receive the credit.

MOTION BY Dominic D'Antoni to allow the owners of the property located at 16 LedgeWood Hills Dr., Unit 106, to retain the disabled veteran's credit for the 2006 tax year as they qualified as of 4/1/2006.

SECONDED BY Kevin Moriarty.

MOTION CARRIED unanimously.

Abatement Requests Presented:

Approvals/denials are available in the Assessor's Office. Regarding the abatements presented for the Board's review Dominic D'Antoni noted that of the abatements presented 9% received increases in their assessment. Chief Assessor Angelo Marino replied that some of these properties had improvements that were made without a building permit filed. The taxpayer notices their property is listed as having 4 bedrooms. They file the abatement and advise there is actually 3 bedrooms, so we inspect and we find there are 3 bedrooms, but there are other things that we were not aware of so we go with physical data as corrected.

Staff Items (cont'd):

The Board referred to an abatement on 37 Hawthorne Village Road, Unit 361 which the taxpayer mailed on January 30, 2006 but the Assessing Department does not have this abatement on file. The individual had called in March to verify his abatement had been received and was told all of the abatements had not yet been entered into the system and due to the unusually high volume it would take too long to look for it. He was told to wait until May or June and call back to check. He called back and was told we did not receive it. He brought in a copy of what he mailed and is asking the Board, under the circumstances,

to accept the copy and due to accident, mistake, misfortune allow this late filing. Chair Blaisdell commented he is saying he mailed it so we should accept it. Kevin Moriarty disagreed saying the City did not receive his abatement on time and therefore he missed the deadline. Dominic D'Antoni noted the high volume of abatements and stated there is a possibility it may have gotten mixed in with another. He recommends approval.

MOTION BY Dominic D'Antoni to accept the late filing of the abatement for the property located at 37 Hawthorne Village Road, Unit 361 due to accident, mistake or misfortune.

SECONDED BY Marylou Blaisdell.

OPPOSED BY Kevin Moriarty.

MOTION CARRIED

Regarding a property on Bennett Street, which owes a lot of back taxes Mr. Marino reminded the Board of their previous decision to abate some of the back taxes for Whitney Screw to allow for the cleanup of the toxic waste on the property. Mr. Marino advised the Board that he will be meeting next week with developers of this property on Bennett Street that want to make this happen and develop this property. They may want adjustments on the taxes. He referred the Board to their copy of the law and said it is pretty specific to qualify for the Brownfield project. With the Whitney Screw property, the Board had abated all of the taxes. Mr. D'Antoni asked Mr. Marino how much property taxes are outstanding on this Bennett Street property. Mr. Marino advised there is \$426,000 outstanding for this property's taxes. He advised Mr. David Fredette, the Tax Collector is putting together a spreadsheet that will be available for the Board's review next week. He advised they will try to negotiate the best situation for the City, but it's just a matter of whether the Board would like him to continue with negotiations. Chair Blaisdell said the Board should discuss it. Mr. Moriarty asked the location of Bennett Street and Mr. Marino advised he will have maps of the property available next week for the Board. Mr. D'Antoni asked what is being planned for the property and Mr. Marino advised he is not aware and that will be part of the discussion. He said with Whitney Screw property the Board had agreed to fully abate the taxes to allow for the cleanup of the property and that is fully on the tax rolls now, so this will be to the City's benefit to help this property get cleaned up.

Mr. Marino referred the Board to their copy of the Draft Report of the City's Assessment Review conducted by the State of NH Department of Revenue (DRA) and Dominic D'Antoni noted that overall the Assessing Department did an outstanding job. Mr. Marino said yes but there were three areas in which problems were noted and that is what he has addressed in the copy of the letter to the DRA, of which the Board has a copy. Firstly, some of the original current use applications were not on file. We were filing liens in Registry of Deeds collectively rather than individually and therefore missing some of the original paperwork specific to some properties. We have since contacted everyone whose application was missing and we are correcting this problem. One property was the State of NH and they refused to comply because properties owned by the State are exempt for property taxes anyway. Another property was a detention pond which was part of a development. We are checking to see if this had been dedicated to the City yet, maybe by the plan and not by the deed. The second area was the elderly exemption files. At the time of the DRA's visit we were in the process of doing an audit and some of the information was requested and, not yet received. Since the review, we have already rectified this. The third area was the ratio on unimproved land. This situation happens across the entire State of NH. It is a problem that doesn't fit in with the typical model of how we appraise all properties in the City. It is occurring because of supply and demand. Buyers are paying \$150,000 for 9,000 s.f. lots and this would not be realistic for already developed lots of land. Mr. Marino said that maybe we can have one model for vacant land and one model for developed land. Mr. D'Antoni commented that it must be very difficult since there are so few vacant lots remaining and these are selling far in excess of what normal market value would be. Mr. Marino advised that we are only off by 4 or 5 points, so it is not drastic. Mr. D'Antoni commented that the Assessor's Office deserves a pat on the back and he

asked how did Nashua range out of the 35 communities. Mr. Marino advised all the reports will be online for viewing. Mr. D'Antoni asked if the Telegraph has been able to see this report which was done by people who know what they are doing. Mr. Marino said he isn't aware.

Concerning the abatement application the Board previously considered which was mailed and not received, Mr. Moriarty asked if taxpayers are able to file abatements online and Mr. Marino answered no the application is not online. Chair Blaisdell asked if it could be put online. Mr. Marino replied that we need an original signature on the application, and for this reason faxes are not accepted either. Mr. Moriarty asked if we can add a statement on the website which advises that we suggest if the application is to be mailed that the taxpayer send it certified. Chair Blaisdell said maybe under #5 on the abatement we can add "we recommend certified mail". Mr. D'Antoni asked if it was a State form. Mr. Marino replied that it is a modified State form. If we want to request additional information or if we want to clarify things we can use a modified form. Chair Blaisdell asked if also on the City's website we can advise that certified mail is recommended. Mr. D'Antoni asked since school is out is there any possibility of getting extra monies so a high school student can come into the office and do some filing. Mr. Marino replied there is something in the works that will give us a little extra help.

The Board was decided there will not be a meeting on July 6 and the next meeting will be held the following Thursday, July 13, 2006 at 8 AM in the Financial Services Conference Room.

MOTION BY Dominic D'Antoni to adjourn at 8:45 AM.

SECONDED BY Kevin Moriarty.

MOTION CARRIED unanimously

Transcribed by
Cheryl Walley
Department Coordinator