

**Minutes of the Board of Assessors  
Meeting of July 27, 2006**

A meeting of the Board of Assessors was held on Thursday, July 27, 2006 in Financial Services Conference Room at City Hall. The meeting was called to order at 8:08 AM by Chair, Marylou Blaisdell.

**Members Present**

Marylou Blaisdell                      Kevin Moriarty                      Dominic D'Antoni

**Assessing Staff Present**

Angelo Marino                      Gary Turgiss                      Jeanne Dunfey                      Cheryl Walley

**Minutes of the Meeting:**

Minutes for the meetings held June 20, 2006 were approved unanimously.

**Appointment: 8:30-Mr. Andre Demers, Greater Nashua Dental Connection, regarding property at 31 Cross St.**

Chair Marylou Blaisdell began by advising Mr. Demers that the Board has reviewed all of the material submitted by him and invited him to speak further regarding this information. Mr. Demers advised the Board that the process that took place was the Greater Nashua Dental Connection (GNDC) was renting from the prior owners, which had received a charitable exemption for years. The GNDC acquired the property in September, 2005 on paper, with no monies being exchanged. There was no mention throughout the whole process of the Greater Nashua Dental Connection having to file with the Assessor's Office to receive a charitable exemption on the property taxes. Mr. Dominic D'Antoni asked Mr. Demers if there is a charter for the Dental Connection. Mr. Demers replied yes there is and Mr. D'Antoni asked if he could be provided a copy of this. Mr. Demers agreed. Mr. D'Antoni explained the reason he asks is he would like to know who ends up with the building if the Dental Connection leaves the building, and this is usually in an organization's charter. Mr. Demers offered that he believes the City of Nashua would get the building or the Dental Connection would have to pay the City \$186,000 which is the current value of the building if we violate the terms of the agreement. Mr. D'Antoni said he'd like to determine that no officer of the association could gain from the sale of the property. All profits would go back to the City and that would usually be in the charter. Mr. Demers advised the charter is on file with the Secretary of State's Office. He said he can read through the CDBG agreement. Mr. D'Antoni said he would like to see this before any decision is made. Mr. Kevin Moriarty asked Mr. Demers if the GNDC offers dental care to low-income residents of Nashua. Mr. Demers advised that GNDC offers their services to 13 area communities with 75% of their patients being from the Nashua area. The patients have to be referred by another agency, such as Nashua Pastoral Care, Nashua Area Homes or hospital emergency rooms. He said they do not withhold services if payment is not made. Last fiscal year which ended 6/30/2006 they provided \$144,000 in free services to the public. This figure is based on Medicaid rates .

Mr. Moriarty asked if the dentists are paid. Mr. Demers said there is one full-time paid dentist, one who is contracted and works 15-16 hours per week and is paid on an hourly basis and twelve who volunteer with 4 that provide services on a regular basis. Mr. D'Antoni asked Mr. Demers what is the contribution of the other 13 communities in comparison to the City of Nashua's contribution. Mr. Demers advised this is something they are looking to change, but right now the other 13 communities do not contribute anything, but said that 75% of the patients are from Nashua.

Chair Blaisdell advised she is friends with Board members of this organization and also on another Board that has discussed funding this organization. She asked if there would be a conflict. Mr. Marino advised personal friendship is not a reason to recuse one's self, it would be if one would benefit financially if this were approved.

Chair Blaisdell then advised Mr. Demers that he will just need to get the Board a copy of the organization's charter so this can be reviewed before a decision is made. He agreed. Chair Blaisdell then asked if anyone had any further questions. Mr. Marino noted that \$111,000 is listed as free care provided for this past year and what was the total income. Mr. Demers advised that FY 2005 they included services which were not being paid for and then would have a paid debt expense which is \$30,000 which would bring the free services provided to \$141,000. Mr. Marino asked what is the typical income and what is the typical charitable dollar amount that you do not receive. How much income is there from all sources and how much doesn't the organization collect and give back to patients, via charity, that cannot afford it. Mr. Demers said that he can list that and show it very clearly. Mr. Marino thanked him. Mr. Demers then thanked the Board and left the meeting.

**Abatement Requests Presented:**

Approvals/denials are available in the Assessor's Office. The Board agreed to table three abatements for commercial properties until the meeting scheduled for August 10, 2006 when Commercial Appraiser Robert Lakeman can address their questions/concerns.

**Staff Items:**

Mr. D'Antoni asked if once the taxpayer submits their abatement on the municipal level are they permitted by State law to submit new information when they appeal to the State. Mr. Marino stated it happens all the time, especially for commercial properties. They submit nothing at all on the municipal level and submit more information later after the decision is appealed. This was held up by the Supreme Court with the Steeplegate v. City of Concord Decision. The taxpayer gave a brief statement such as "income approach does not support assessment of property" and the City denied it and the Supreme Court upheld the BTLA's decision to grant the abatement saying it was sufficient to let the Assessing Office know there was a problem and the abatement cannot be denied based on this technicality, because the taxpayer had some basis on why the property was overassessed. Mr. D'Antoni asked Mr. Marino if he thinks that is unfair. Mr. Marino replied that he thinks it makes the playing field unlevel but the taxpayer still has the burden of proof if it gets to court; just not necessarily through the abatement process if they don't provide enough information. The City can deny it but that does not bar them from providing more information once they get into the legal system.

Regarding information they received from Chair Blaisdell regarding 4 Cimmaron Drive, Mr. Marino advised the Board he would like to know how they want him to proceed with this abatement. Mr. D'Antoni commented that he felt Mr. Marino's original recommendation was very liberal and the Board concurred that if the taxpayer still feels the property is overassessed she should be advised to appeal at the State level. She asked that a letter be sent to the taxpayer advising that an appeal to the State is recommended and Chair Blaisdell also asked that the taxpayer be advised to send any future correspondence addressed to her to the Assessing Department and not to her home. This will help expedite the reply and not delay the process.

Chair Blaisdell referred to the BTLA Decision they received regarding the appeal of the Roman Catholic Church religious exemption denial for two of their properties. She recalled previous discussion that one of the properties was listed as "closed" on their A-9 form and because it wasn't being used for religious purposes she feels this decision should be appealed to Supreme Court. Mr. D'Antoni noted that the only attorney on the Board had the dissenting opinion of the three member Board, then this should be appealed to the Supreme Court. The Board concurred and made the following motion.

**MOTION BY** Dominic D'Antoni to ask Corporation Counsel to appeal this BTLA Decision to the Supreme Court.

**SECONDED BY** Kevin Moriarty.

**MOTION CARRIED** unanimously

Chair Blaisdell asked Mr. Marino if Alderman Flynn, the Alderman proposing the City pay the appeal fee for the pending abatement, has ever been in the Assessing Office to talk to him. Mr. Marino replied no he has never been in the Office to see how things work. He said he has invited all the Aldermen to come into the

Office to see how things work but they have not come in. Mr. Marino said what Alderman Flynn does not understand is the work-flow of the Office. Until sometime in mid-April we are still concentrating on new construction and building permits. We handled about 400 abatements through May which is really very good with everything else the Office is doing. Included in this mix is the elderly and disabled exemption applications as well as an ongoing investigation into veteran's credits. This spreads staff very thin when all of these things are cyclical.

Based on the flurry created by the Nashua Telegraph, most of the applications came in the last 2-3 weeks. We were not able to even add these to the database to know what was there so we could begin processing them. We cannot begin processing until we know what we have. He said there were some condo developments where a high volume of taxpayers applied for abatements. The information was looked at and if a majority had changes made we would change the whole development for the 2006 tax year. Mr. D'Antoni said that other communities in the area have had major changes in the assessments and there has been very little or nothing mentioned in the Telegraph about this.

Regarding the Bennett Street properties discussed at a previous meeting, Mr. Marino reminded the Board that they asked him to see if there was anything better than their offer of \$28,000 paid to the City. Through further discussion they are willing to increase that to \$40,000, if that is acceptable. They did ask that they be allowed to pay this in two payments of \$20,000. One of these made immediately and the other in six months. Mr. D'Antoni asked what will happen with the assessments and taxes on this property from 4/1/06 onward. Mr. Marino replied that the assessment is currently so small based on what they are paying but they are paying for it in a clean state. They will be paying all the taxes as of 4/1/06.

The Board agreed to meet the following Thursday, August 3, 2006. The meeting will be held in the Auditorium on the 3<sup>rd</sup> floor of City Hall at 8:00 AM.

**MOTION BY** Dominic D'Antoni to adjourn at 9:20 AM.

**SECONDED BY** Kevin Moriarty.

**MOTION CARRIED** unanimously

Transcribed by  
Cheryl Walley  
Department Coordinator