

**Minutes of the Board of Assessors  
Meeting of September 14, 2006**

A meeting of the Board of Assessors was held on Thursday, September 14, 2006 in the Auditorium at City Hall. The meeting was called to order at 8:07 AM by Chair, Marylou Blaisdell.

**Members Present**

Marylou Blaisdell

Kevin Moriarty

Dominic D'Antoni

**Assessing Staff Present**

Angelo Marino

Robert Lakeman

Douglas Dame

Cheryl Walley

**Minutes of the Meeting:**

Minutes for the meeting held on August 24, 2006 and August 31, 2006 were approved unanimously.

**Abatement Requests Presented:**

Approvals/denials are available in the Assessor's Office.

**Appointments: 8:30 AM - Ms. Donnalee Lozeau, regarding request submitted by Greater Nashua Dental Connection (GNDC) for 2006 charitable exemption on property located at 31 Cross St.**

Chair Marylou Blaisdell introduced the Board members and advised that the Board has reviewed all the information presented as well as heard the testimony from Mr. Andre Demers of the Greater Nashua Dental Connection. Ms. Lozeau introduced herself, Dr. Dean Giftos, the Treasurer for GNDC, and Mr. Andre Demers, the Business Manager for GNDC. Ms. Lozeau advised she works for Southern New Hampshire Services which provides services for low income people who otherwise would have no way of getting care that they need. She advised that there is a direct link between their overall health and their dental health. She said that she, Dr. Giftos and another 20-30 people started meeting to decide where and how needed dental service can be provided. They didn't want to just put a chair in the back of an office somewhere. They began the process of creating a 501-C-3 organization and with \$50 filed their application. Timing was perfect in that when the Police Athletic League (PAL) had purchased the building, they approached us and said if they get this building it would be a good place for this dental office. PAL was only charging us \$600 a month for rent and they were paying all utilities. It was a great deal for us. GNDC began providing much needed dental care at this facility and actually saved a child's life by having her flown to a Boston area hospital for care. We did not want people just walking in off the street and we wanted to have some control over who came to us for care. Our patients have to be referred to us from various organizations which determine this person needs to be provided dental care and has the financial need.

Ms. Lozeau advised that GNDC first applied to the Endowment for Health for financial assistance. They looked at the way we set up our clinic and told us they don't think it will survive and as a side note we were the only one that did survive. We did not piggy-back on another hospital. We are independent and the director is full-time and we have an onsite dental facility and are getting consistent referrals from the various agencies. We were doing well now but we had some financial trouble without Endowment for Health. St. Joseph's Hospital then gave us a grant for \$150,000. We put it in an endowment fund and every year since then they have been giving us anywhere from \$90-150,000 per year. St. Joseph's includes us when they get their State and Federal endowment for the community. She advised that United Way now funds GNDC and the United Way does not fund organizations they do not consider to be helping the community. Some grants are received directly from the welfare office. PAL then tells us they cannot keep up the building. We were able to get funding from the CDBG program to get the building and we were able to transfer ownership to the GNDC. We decided that it really made sense for us to take over the building, so we figured we'd invest

our rent money into the upkeep of the building. It never occurred to us that the taxes would need to be paid. PAL had not been paying taxes on this building for a number of years. She said she should have known better having dealt with Mr. Marino a few times on other properties.

Chair Blaisdell asked if PAL just turned over title to the Dental Connection without any compensation and Ms. Lozeau confirmed. Chair Blaisdell asked if the Dental Connection should sell the building for profit would the profits go back to the City. Ms. Lozeau advised whatever the City's funding obligation was to us the City will get back. If they gave PAL \$200,000 to purchase the building then we need to give that back to the City when the building is sold. The rest will be the Dental Connection's to do with what they want. Mr. D'Antoni asked if there are any other organizations that do this type of care. Ms. Lozeau answered that she believes GNDC is the only one in the City providing care to that segment of the population. At the time the Medicaid reimbursement was so low that general dentists were not accepting patients. There was a great need from that point. Other ones like the GNDC cropped up in Rochester, Portsmouth and Dover and Ms. Lozeau said she helped set these up financially because we had a model that worked. This has been the premier program in the State. The area hospitals have been very supportive of this because prior to that point their emergency rooms have been the stopping point. Now they can refer to us.

Mr. D'Antoni asked what the annual taxes are on the property. Mr. Demers answered a little over \$7,000. Mr. Moriarty said his concerns have been dealt with in the testimony provided and he would support the property receiving a charitable exemption. Mr. D'Antoni asked Mr. Marino for his comments. Mr. Marino said there are two issues for the Board to decide. Will the late filing be accepted and does the organization meet the guidelines set by State law for the charitable exemption. The first issue has already been decided and the late filing was accepted so the only issue left is the charitable nature of the organization. Mr. D'Antoni asked Ms. Lozeau if GNDC would be willing to pay a payment in lieu of taxes which would provide the City with compensation for the use of its services. Ms. Lozeau replied that she is familiar with PILOT programs but she believes this is an organization that should receive an exemption. She said some universities and hospitals come to mind that are more equipped to pay and they have been found to be exempt. She said she does not want to set this organization up for failure. The Board thanked Ms. Lozeau, Dr. Giftos and Mr. Demers and advised the Greater Nashua Dental Connection will receive a letter within a month informing them of the Board's decision. They then left the meeting.

Mr. Moriarty asked Mr. D'Antoni to confirm what he means when he speaks of a "PILOT". Mr. D'Antoni replied that in other words the organization would pay something to the City to cover some of the costs for the services received. If it is questionable for the exemption, then you have a happy medium. Mr. Marino said PILOTs are primarily for non-profit elderly housing organizations. There is a statute that allows us to ask for a PILOT. There have been one or two others in the past, such as utility properties that do PILOTs. Mr. Moriarty asked if this is an agreed upon amount because he does not think the Board has set such amount while he has been on the Board. Mr. Marino replied that the statute says if the City wants a PILOT then the owners have to pay it. Mr. Moriarty noted that if the Conway Ice Arena comes before the Board of Assessors that this would be the ideal way of handling the decision on the amount of taxes they pay. Chair Blaisdell asked if anyone feels the Greater Nashua Dental Connection is not a charitable organization.

Mr. D'Antoni replied that he would like to read the data Ms. Lozeau presented for today's meeting. He said he did not receive it until just before the meeting and has not had a chance to review it. He said he would also like to check on the communities mentioned by Ms. Lozeau which have similar dental facilities and see how those communities handle the taxes. Mr. Marino advised that we will need a decision to be made no later than the next meeting, as we will need time to modify the tax rolls if necessary.

Chair Blaisdell referred the Board to the letter from Mr. Cedric Onsruth asking for a proration of the 2006 property taxes for property located at 200 Ash Street, based on the fact that the building was not standing as of August 25, 2006 because it was donated to the Nashua Fire Department to be used for training. Chair

Blaisdell commented that she doesn't think he understands the timing. Mr. Marino advised that he had come into the Assessing Department recently and this was all explained to him. He said he was told by someone in City Hall, but not anyone in the Assessing Office, that it would be prorated and now he is asking for relief. Mr. Marino told the Board that he explained the statute and how it is necessary to include whatever is there as of April 1 in that year's assessment and by statute, no proration of taxes can be done for 2006 because the building was standing as of April 1, 2006. Mr. Marino told him that he can request that the Board of Assessors make an exception to this law and if the Board chooses to do so we can adjust his December bill.

Mr. D'Antoni stated he has put some thought into this and would like to address Mr. Onruth's statement that "this is taxation without representation". A building standing on April 1 by State Statute is locally taxed. Everything we do here has to be above board. According to the letter, the structure was in need of repair and the owner had two choices, to either do major remodeling or remove the structure. He was overlooking the amount of money the City has saved him. It would have cost him \$15-20,000 to remove the structure. As a property owner and taxpayer, I objected to the City supplying their equipment and exposing the City to liability. The benefit to the City is that the exercise provides training for our firemen and a common good for everyone. In the final analysis I would say it was justified that the City did spend the tax money and remove the structure.

Now the owner is saying he wants us to disregard the State Statute. This idea of "taxation without representation" has been misused and he should look at the benefits he has received and not for additional benefits. Mr. Marino reminded the Board that this taxpayer still has the option of filing a 2006 abatement after he receives his final tax bill. After some discussion, the Board made the following motion:

**MOTION BY** Dominic D'Antoni to deny the request for a proration of 2006 property taxes for the property located at 200 Ash Street, as the structure was standing as of April 1, 2006 and must be included in the 2006 assessment according to State law.

**SECONDED BY** Kevin Moriarty.

**MOTION CARRIED** unanimously

**Staff Items:**

Chair Blaisdell advised she had received no response to her letter addressed to Alderman Flynn and asked if the Assessing Department had received any response. She was advised that the Assessing Department has received no response.

**MOTION BY** Dominic D'Antoni to adjourn at 8:55 AM.

**SECONDED BY** Marylou Blaisdell.

**MOTION CARRIED** unanimously.

Transcribed by  
Cheryl Walley  
Department Coordinator