

**Minutes of the Board of Assessors
Meeting of February 22, 2007**

A meeting of the Board of Assessors was held on Thursday, February 22, 2007 in the Auditorium at City Hall. The meeting was called to order at 8:05 AM by Acting Chair, Dominic D'Antoni.

Members Present

Kevin Moriarty

Dominic D'Antoni

Assessing Staff Present

Douglas Dame
Gary Turgiss

Angelo Marino
Cheryl Walley

Robert Lakeman

Minutes of the Meeting:

Minutes for the meeting held on February 8, 2007 were approved unanimously.

Abatement Requests Presented:

Approvals/denials are available in the Assessor's Office. The Board members requested that in the future any appraisal received on the properties for which abatements are coming before them, be forwarded to the Board members for their consideration in reviewing the property.

Appointments: none

Old Business:

Mr. Angelo Marino referred to the packet the Board received regarding a proposed settlement on outstanding taxes on a Brownsfields property on Prescott and Bennett Streets. He noted that construction had started and that he was under the impression that they were not going to be able to start anything until they got their abatement approved. If the Board does not agree with the proposal then we will have to open up negotiations again. The downside is there are still liens on the property for \$166,000. Mr. Dominic D'Antoni said that if Mr. Marino, as the Assessor, feels that we could get more tax dollars then it is worth the effort to continue negotiations. Mr. Kevin Moriarty asked if the owners have made any good faith effort to pay anything to the City as of this date and Mr. Marino advised they have not. Mr. Marino said they had remedial plans they apparently have followed through on because there are foundations in the ground. There has been a lot of activity over there so they have begun construction of the project. Mr. Marino advised that originally they discussed \$40,000. Mr. Marino noted that interest is still accruing on the unpaid balance so he told them this would be presented to the Board and he would get

back to them. The Board members felt that the proposed settlement was inadequate and instructed Mr. Marino to open up negotiations again.

Regarding abatement filed on the Nashua Mall property, Mr. Marino advised the Board that the abatements for the Nashua Mall are going to be withdrawn from Superior Court.

Mr. D'Antoni invited Mr. David Blacksmith, Executive Director of Southern New Hampshire Rescue Mission (SNHRM), to speak to the Board reference the application for a religious exemption he submitted. In his letter to the Board, Mr. Blacksmith asks for an exemption from the date of purchase. Mr. D'Antoni asked when the property was purchased and Mr. Blacksmith advised 10/2006. Mr. D'Antoni noted that it is his understanding that the status of the ownership as of April 1 is what needs to be looked at when considering a property for an exemption. Since SNHRM did not own the property as of 4/1/2006 the property does not qualify for a 2006 exemption because it was owned privately. He gave the example of having a building burn down on April 2 and the owner being required to pay full taxes that year because the State law requires the property be assessed based on the status on April 1 of that tax year. The Board must adhere to these laws. Mr. Blacksmith said that the organization purchased the property and without having much knowledge of criteria for the exemption, put in the application. If the exemption is not granted on the portion of the bill which is outstanding then they understand they will need to pay this.

Mr. D'Antoni noted that none of the other Directors of the organization live within the State and asked Mr. Blacksmith where he resides. Mr. Blacksmith told the Board he lives in Nashua but he was in Las Vegas when he and some others started this Rescue Mission. He had a motivation to come back to this area. We felt we needed to see something in New Hampshire of the same sort. We looked at Manchester, Concord and some other areas but there was an openness among church leaders in Nashua to start this. We came here in 2003 and have been in the building since then and were renting. We were ready to close on the property but there was a war between the father and son owners and that ended up in court. Mr. Blacksmith told the Board he is a pastor and directs the Rescue Mission in addition to preaching at a church in Goffstown to supplement his income.

Mr. Marino told Mr. Blacksmith that in reviewing his application and the mission of the organization he had some questions as to whether the organization should be considered for a religious exemption or a charitable exemption. In his mind even with a religious component the organization is more charitable than religious. He mentions this because there are two different forms that need to be filled out depending on the type of exemption being sought and we want to make sure the correct forms are submitted. Mr. Marino advised the A-9 form is filed for all charitable, educational or religious exemptions and the A-9 form which was already submitted could just be amended to ask for the charitable exemption with this correction initialed by Mr. Blacksmith. Organizations seeking a charitable exemption must also submit the A-12 form along with the financials of that organization. The A-12 form is due by June 1st.

Mr. Moriarty asked if the taxes have been paid up-to-date by the organization and Mr. Blacksmith said there are outstanding taxes owed on the property. Mr. D'Antoni asked from where the organization obtains funding. Mr. Blacksmith advised from local churches, businesses or individuals. Mr. D'Antoni asked if they receive federal funding and Mr. Blacksmith said no. Mr. D'Antoni asked if the organization has applied for funding from the United Way and Mr. Blacksmith replied not yet as they want to establish relationships in the community.

Mr. D'Antoni said he recommends the Board table this so the Board members can review the data once more and noted that if an exemption is granted it will be effective 4/1/2007 and not 4/1/2006. Mr. Marino asked Mr. Blacksmith if they will be paying taxes noting there is an outstanding issue that needs to be resolved with the previous owner. Mr. Blacksmith said yes, they owe it so they will pay the bill. Mr. Moriarty said he thought back taxes are taken care of at closing. Mr. Marino said there is still an outstanding balance due. Mr. Blacksmith said he thinks this is outlined in his closing papers and he'll have to take another look at these. Mr. Marino noted that this is a civil matter between the buyer and the seller as to what portion was credited to the buyer. Mr. Blacksmith advised they want to do what is up front and proper so what should he ask his attorneys when he talks to them. Mr. Marino said they need to find what proration of taxes was and who is responsible when the bill came. We did not change our records because we captured the data before the sale. When you closed, there was a proration of total taxes based on the first payment and there should have been some statement that allocated payments for your portion of the year and their portion of the year and who would be responsible for paying it. Mr. Marino noted that in some cases the purchase price is adjusted based on who is paying the taxes. He told Mr. Blacksmith if the organization made a payment to the seller for the property taxes then they would have been responsible to pay them.

Mr. D'Antoni asked how big the membership is. Mr. Blacksmith advised anywhere from 40-100 people come depending on the function. Mr. Moriarty asked why Mr. Blacksmith is not listed as one of the members of the corporation and Mr. Blacksmith advised when they were originally incorporated he was not listed as a member but since has been listed. He advised that in the papers filed with the IRS he is listed, but he is not sure under which title.

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

SECONDED BY .

MOTION CARRIED unanimously.

Transcribed by
Cheryl Walley
Department Coordinator