

The members were sent information on the use of the American Legion James Coffey Post #3 located at 11 Court Street. This property had previously been exempt based on RSA 72:23-a which states property being "owned, occupied and used" by certain veterans organizations shall be exempt from taxation. The post was closed by the city for code violations and the property is currently being renovated to bring it up to code and able to be used by the organization for its mission. Commercial Appraiser Doug Dame had inspected the property and verified the property is in the process of being renovated. The repairs are intended to be completed in the near future. The former Chief Assessor, Angelo Marino, has recommended this property retain its exemption for the 2016 tax year based on a 2013 Board of Tax and Land Appeals decision (University of New Hampshire School of Law v. City of Concord, Docket No. 26400-11EX) which states if the property was predominantly exempt prior to the construction and is intended to be 100% exempt after the construction is complete, indicating a continuing use of the Property for exempt purposes, then the exemption should be granted. After a brief discussion, the members made the following motion:

MOTION BY Robert Earley to approve the veterans organization exemption for the 2016 tax year for the property located at 11 Court Street and owned by the American Legion, as the property meets the criteria set forth in RSA 72:23-a.

SECONDED BY Daniel Gagnon.

MOTION CARRIED.

Ms. Louise Brown, Supervisor of Assessing Administration, presented several personal exemption applications for the members to sign for which the Assessing Department is recommending either approval or denial. The members were advised that the files are being captured on 4/28/16 so at this meeting and the 4/24/16 meeting, it will be necessary for the members to sign these as they have the authority to do so. She told the members that each has been reviewed to determine if the criteria is met but if the members have any questions at all she would be happy to answer them. Each member present signed the Form PA-29 and Form PA-35 for each application presented.

MOTION BY Robert Earley to adjourn at 8:50 AM

SECONDED BY Daniel Gagnon.

MOTION CARRIED.

Transcribed by:
Cheryl Walley
Department Coordinator