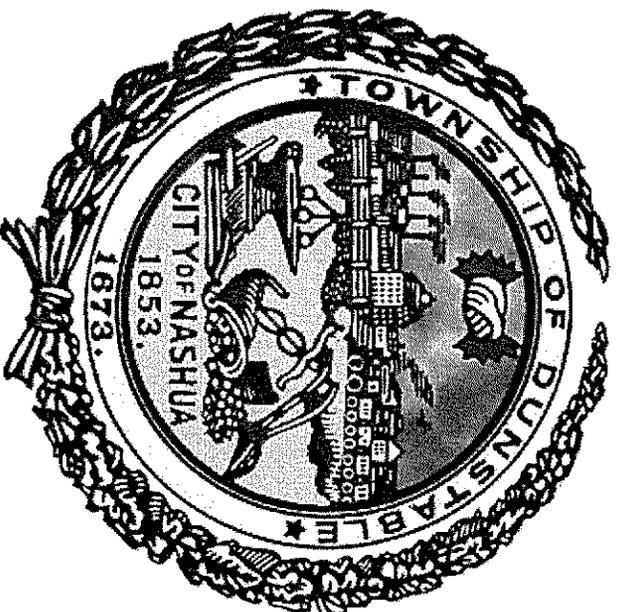


City of Nashua
Assessing Department



Board of Assessors
Meeting

April 1, 2021

PUBLIC



**Board of Assessor Online Meeting for April 1, 2021
Agenda**

An online meeting of the Board of Assessors is scheduled for Thursday, April 1, 2021 at 9:00AM via Zoom meeting.

Join Zoom Meeting

<https://us02web.zoom.us/j/82248785345?pwd=NmMzSThlaGwzcnhLNTY2T0wxVEZ2UT09>

Meeting ID: 897 4674 4167 Passcode: 328688

Join Zoom Meeting by telephone: 1-929-205-6099

Meeting ID: 897 4674 4167 Passcode: 328688

This meeting will also be broadcasted on Comcast Channel 16.

If anybody has a problem accessing the meeting or Channel 16, please call 603-821-2049 and they will help you connect.

- **Fourth Meeting of 2021.**
- **Motion:**
 - To approve the minutes of the non-public and public Board of Assessors meetings from Thursday, March 18, 2021.
- **Communications:**
 - Richard Vincent, Chief Assessor – Department Update
- **New Business Items:**
 - Lindsay Monaghan—Exemption
 - Michael Mandile—Abatement recommendations
- **Unfinished Business:**
 - None
- **Public Comment**
- **Comments by Members of the Board**
- **Non-Public Session**

**Minutes of the Board of Assessors
Meeting of March 18, 2021**

An online meeting of the Board of Assessors was held via Zoom on Thursday, March 18, 2021. The meeting was called to order at 9:00 AM by Chair Daniel Hansberry

Members Present:

Daniel Hansberry

Robert Earley

Paul Bergeron

Assessing Staff Present:

Greg Turgiss

Amanda Mazerolle

Doug Dame

Richard Vincent

Lindsay Monaghan

Other City of Nashua Staff Present:

Administrative Services Director Kimberly Kleiner

Deputy Corporation Counsel Celia Leonard

Corporation Counsel Steve Bolton

Jeff Poehnert, CTV

Also Present

June Perry, Vision Government Solutions

Mr. Hansberry

I will call the meeting of the Nashua Board of Assessors to order at 9:00 AM on Thursday, March 18, 2021. I would ask everyone to bear with me because I'm obliged to read a fairly lengthy opening statement.

Good morning and welcome to the March 18, 2021 Board of Assessors Meeting. As Chair of the Board of Assessors, I find that due to the State of Emergency declared by the Governor as a result of the COVID-19 pandemic and in accordance with the Governor's Emergency Order #12 pursuant to Executive Order 2020-04, this public body is authorized to meet electronically.

Please note that there is no physical location to observe and listen contemporaneously to this meeting, which was authorized pursuant to the Governor's Emergency Order. However, in accordance with the Emergency Order, I am confirming that we are:

a) Providing public access to the meeting by telephone, with additional access possibilities by video or other electronic means:

We are utilizing Zoom through the City's IT Department for this electronic meeting. All members of the Board of Assessors have the ability to communicate contemporaneously during this meeting through this platform, and the public has access to contemporaneously listen in to this meeting through dialing the following number 929-205-6099, once again that number is 929-205-6099 and using meeting ID number 822-4878-5345, once again that meeting ID number is 822-4878-5345—am I the one breaking up?-- and password of 989839; once again the password number is 989839. The Public may also view this meeting on Comcast Channel 16.

b) Providing public notice of the necessary information for accessing the meeting:

We previously gave notice to the public of the necessary information for accessing the meeting, through Public Postings. Instructions have also been provided on the City of Nashua's website at nashuanh.gov and publicly noticed at City Hall and the Nashua Public Library.

c) Providing a mechanism for the public to alert the public body during the meeting if there are problems with access.

If anybody has a problem accessing the meeting via phone or Channel 16, please call 603-821-2049—once again that number is 603-821-2049-- and they will help you connect.

d) Adjourning the meeting if the public is unable to access the meeting:

In the event the public is unable to access the meeting via the methods mentioned above, the meeting will be adjourned and rescheduled. Please note that all the votes that are taken during this meeting shall be done by roll call vote.

Let's start the meeting by taking a roll call attendance. When each member states their presence, the reason they're not able to attend the meeting in person, please also state whether there is anyone in the room with you during this meeting, which is required under the Right-To-Know Law. Okay, I will begin by calling the roll.

Let's start the meeting by taking a roll call attendance. When each member states their presence, the reason they're not able to attend the meeting in person, please also state whether there is anyone in the room with you during this meeting, which is required under the Right-To-Know Law. So I will begin by taking the roll. Mr. Earley?

Mr. Earley

This is Robert Earley, a member of the Board of Assessors. I am following the Governor's executive order and joining the meeting remotely from home; there is no one here in the room with me.

Mr. Hansberry

Mr. Bergeron? Apparently Mr. Bergeron is absent at this time. And I'm Daniel Hansberry, a member of the Board of Assessors. I'm following the Governor's order to stay home and there is no one in the room with me.

Ms. Kleiner

Excuse me, Chair?

Mr. Hansberry

Yes?

Ms. Kleiner

This is Kim Kleiner. I just wanted to inform you that CTV has informed me that they are unable to connect. Therefore the meeting is not being aired live. They are recording, and can play it immediately after the meeting if that is acceptable, but they are having technical difficulties at CTV.

Mr. Hansberry

Attorney Bolton, is that acceptable?

Attorney Bolton

It is, as long as the phone access is maintained. There's no requirement that we do that contemporaneously, so—

Mr. Hansberry

Okay, thank you, so we will proceed.

Mr. Poehnert

Phone access is maintained, so we are there on the phone.

Mr. Hansberry

Okay, the first item of business would be the minutes from the previous meeting. Is there a motion to approve the minutes of the public session of the Board of Assessor's meeting which was held on Thursday March 4, 2021, accept them and place them on file?

Mr. Earley

So moved.

Mr. Hansberry

Is there a second? I'll second that. Are there any errors or corrections? Seeing none, I will call the roll. Mr. Earley?

Mr. Earley

Yes.

Mr. Hansberry

Mr. Hansberry, yes. Minutes are accepted as presented. Is there a motion to waive the reading of the non-public minutes from the Board of Assessors meeting which was held on March 4, 2021, accept them and place them on file?

Mr. Earley

So moved.

Mr. Hansberry

Is there a second? I'll second that. Are there any errors or corrections? Seeing none, I will call the roll. Mr. Earley?

Mr. Earley

Yes.

Mr. Hansberry

Mr. Hansberry, yes. Okay, next item is communications. At this time I'll recognize Richard Vincent, who is the Chief Assessor for a department update. Mr. Vincent?

Mr. Vincent

Thank you. Two items. One is a quick update on the department. The abatement application filing period expired on March 1. We were receiving late applications—late being delivered to our department, they were postmarked on time by the post office. If they're postmarked by March 1, they will be considered filed timely. We were receiving some until I think it was Friday—last Friday or Monday, this past Monday. I don't think we've received any since then, so we've probably received all we're going to receive. We did receive approximately 180 abatement applications. We are receiving veterans' credit applications as well as applications for charitable exemptions. The filing period expires on April 15. We are now in our new office space, renovated office space; we've been there for about three weeks. We are open to the public by appointment only, and those appointments are generally limited to 15 minutes.

Second item is an update by Vision Government Solutions. We have June Perry, Steve Whalen, and Mike Tarello with us from Vision. I'll let June give the presentation.

Mr. Hansberry

Are there questions for Mr. Vincent?

Mr. Earley

No.

Mr. Hansberry

Mr. Vincent, have you had a chance to go back and look at prior years- I know I raised this at the last meeting—as far as what's a typical number of abatement applications to come in?

Mr. Vincent

I haven't, but I'll make sure I have that number for you at the next meeting.

Mr. Hansberry

All right, thank you. At this time I'll recognize the folks from Vision Government Solutions to address the board. Good morning, everybody.

Ms. Perry

Morning, how are you?

Mr. Hansberry

Fine, thanks, how are you?

Ms. Perry

Good, thanks. So I just wanted to give everyone an update on how the reval is going. We're still in our data collection phase, as everyone knows—I know you have a copy of my status report. So we just started Ward 8. Two wards to go, and the notification letters for Ward 8 went out at the beginning of March, and that's when the homeowners got a letter letting them know we're in the area, and they can expect us to be there over the next few weeks. So that's great news. So we are just about 75% complete with the measurements. We have about 6600 residential houses left to measure, and we've done approximately 18,655 measurements. So we're coming along very well; I'm very pleased with the progress that we're making. As far as the commercials, we have 1173 left to do approximately, and we're 40% complete. So those are coming along. We have been focusing on the building permits--pretty much 90% of our time for the last month, making sure we're doing callbacks on the ones that haven't been completed, as well as we get a weekly update on the ones that are just coming in. And those ones, a lot of them aren't even started yet, but we're still going to drive by them to get an idea of what's been done as of April 1. So we're on target with those. We've been getting... inaudible... delivered to the assessor's office so they can take a look at them, so we should be getting close to our target. But they won't all be on time, though. And Rick

Vincent is also going to give us a list of all the building permits just to do one final cross check and make sure we're not missing anything, and then as far as—one last thing I wanted to mention was the data entry. So as well as us doing the exterior measurements, we've been bringing them, as we finish each one, to our team in Hudson. They have completed right now approximately 16500 parcels as far as the initial data entry, and 19000 images. So that's another really big part of all this, is that we're right on top of data entry as well; it's not like we have all these parcels sitting there that haven't been queued yet. That's the whole—the positive part of this is staying on top of every step of the way. So I think we're going into a really good position going into the next few months to get the job finished measuring. So good news on our end.

Mr. Hansberry

Let the record show that Mr. Bergeron has joined the meeting. And Ms. Perry, when you say Hudson, you mean Hudson, MA, not Hudson, NH, correct?

Ms. Perry

Yes.

Mr. Hansberry

Questions for Ms. Perry?

Mr. Earley

Mr. Chairman?

Mr. Hansberry

Mr. Earley?

Mr. Earley

Do we have any ideas when interior inspections might be attempted?

Ms. Perry

So right now, where we're leaving it with that is we have to wait on the city to make some decisions as far as when things will be – the interior inspections that have been suspended, when that will be lifted. And we're hopeful, with the vaccine coming out and people starting to get vaccinated, that that will happen. So we're still in a holding pattern for now; we probably have another month or two to make that final decision.

Mr. Hansberry

Other questions for Ms. Perry? Ms. Perry, what's the absolute latest date you can make that decision and still be able to do the job the way it should be done?

Ms. Perry

Well, we're thinking if we can get in—I think the end of August. We have to change the scope of being able to do data collection right out probably until the end of April, early May to finish up the callbacks. But I think that's the latest we could do it and still make it. So it gives us a little bit more time.

Mr. Hansberry

Until the end of August. Any other questions for Ms. Perry?

Mr. Earley

No.

Mr. Hansberry

Anything else from Vision? Anybody? No? All right, thank you very much. We appreciate it. At this time—and you're free to go; we've got to continue on with the business portion of the meeting. Thank you very much. At this time, I'll recognize Amanda Mazerolle who has some credits that she needs to present. Ms. Mazerolle?

Ms. Mazerolle

Good morning, can you hear me?

Mr. Hansberry

Yes.

Ms. Mazerolle

This morning I have some veterans' credits that I need approved, or that I recommend for approval, and then two veterans' credits with a recommendation of denial.

Mr. Hansberry

And just to refresh our memories, what's the value of those credits?

Ms. Mazerolle

Anywhere from \$500 to \$2000.

Mr. Hansberry

And the variation's based on what?

Ms. Mazerolle

\$500 for the standard and all veterans' credits, and \$2000 if they are a disabled veteran.

Mr. Hansberry

Any questions for Ms. Mazerolle?

Mr. Hansberry

All right, is there a motion to grant the veterans' credits as presented per the attached list?

Mr. Earley

So moved.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second that.

Mr. Hansberry

Is there any discussion? Seeing none, I'll call the roll. Mr. Earley?

Mr. Earley

Yes.

Mr. Hansberry

Mr. Bergeron?

Mr. Bergeron

Yes.

Mr. Hansberry

Mr. Hansberry, yes. Motion is adopted. Is there a motion to deny the veterans' credits as presented per the attached list?

Mr. Earley

So moved.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second that.

Mr. Hansberry

Is there any discussion? Seeing none, I'll call the roll. Mr. Earley?

Mr. Earley

Yes.

Mr. Hansberry

Mr. Bergeron?

Mr. Bergeron

Yes.

Mr. Hansberry

Mr. Hansberry, yes. Motion is adopted.

Mr. Hansberry

Does that conclude your report, Ms. Mazerolle?

Ms. Mazerolle

Yes.

Mr. Hansberry

Thank you very much. At this time I'll recognize Lindsay Monaghan, who has some property exemptions she's going to present. Ms. Monaghan?

Ms. Monaghan

Good morning, can you hear me okay?

Mr. Hansberry

Yes.

Ms. Monaghan

So this morning I have 8 solar exemptions that I recommend for approval.

Mr. Hansberry

And can you discuss how the value is determined, please?

Ms. Monaghan

The value is based on the value of the equipment; I can't speak to how that's determined exactly. Maybe Greg or Rick could speak more to that than I could?

Mr. Hansberry

Somebody want to address that?

Mr. Vincent

I'll address it.

Mr. Hansberry

Mr. Vincent?

Mr. Vincent

It's dependent on the number of panels they have; it's essentially the size of the solar equipment that's needed to provide electric power to the property. So obviously the larger the equipment, the more it costs. So it's based on the size of the equipment.

Mr. Hansberry

Okay, thank you. Any other questions?

Mr. Earley

No.

Mr. Hansberry

Is there a motion to grant the solar exemptions as presented per the attached list?

Mr. Earley

So moved.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second that.

Mr. Hansberry

Is there any discussion? Seeing none, I'll call the roll. Mr. Earley?

Mr. Earley

Yes.

Mr. Hansberry

Mr. Bergeron?

Mr. Bergeron

Yes.

Mr. Hansberry

Mr. Hansberry, yes. Motion is adopted. Does that conclude your report, Ms. Monaghan?

Ms. Monaghan

It does, thank you.

Mr. Hansberry

Thank you very much. If there isn't any unfinished business—

Mr. Bergeron

Mr. Chairman?

Mr. Bergeron

If I might, just for the record, I want to apologize for getting in late; I had some problems. But I should note that I'm calling in from home based on the Governor's executive order, and there's no one present with me in the room at the present time.

Mr. Hansberry

Thank you. Unfinished business... public comment. Are there members of the public present at this point?

Ms. Ortolano

Yes, I'm present. Laurie Ortolano.

Mr. Hansberry

Okay, and just to remind members of the public, it is a five-minute comment period. So if you could also state your address for the record, please, Ms. Ortolano.

Ms. Ortolano

Yes, it's 41 Berkeley Street, Nashua. Couple of things. I'm wondering if, when you open your meeting up, Chairman Hansberry, if you would be willing to announce who's present in your meeting from the city. I know the Mayor does that, and some of the other boards do that—they just run down who's in the meeting from the city, and it's just helpful for me to know that when I'm listening. Secondly—let's see. I would like to get an update on what's happening with the scanning of the property record files. I haven't asked for any file information, or very little, because I don't know the status, and when I did request information at one point, I was told those files weren't available because they were out being scanned. This was maybe four or five months ago, and I held back on asking for anything because I don't know the status, but I would like an update on the scanning of these files and what's happening with those. Also, I was—Ms. Perry gave a nice report today, and I would like to know if we're updating the property record cards with changes Vision is making when they go out and do an exterior visit. There are changes being made to the property record cards—I know for 2021, there's a lot of data. Ms. Calquhoun just got an audit report that I think showed Vision had made a lot of changes on a lot of cards, but from what I could tell it wasn't being documented on the card, and that's just an issue for me. Because property owners don't know what they did—you know, if it was a structure change, a shed, something on or off the property, and you can't tell. So initially, I was confused looking at these cards and seeing a difference between the GIS system and the actual card online being changed by 3, 4, 10 grand and not knowing why. So I really think we went into this update of the opinion that we were going to document, and we were going to document well, and cards weren't going to be changed unless there was documentation on it. And I'm not certain we're doing that, and I think we deserve that. I think we've paid for that. And we're not doing interior inspections, and probably won't be doing many at all; I think the least you can do is get these cards documented. Also, Mr. Vincent stated that he's going to be providing a permit report to Vision for them. I would like a copy of that. I have an issue with transparency on these reports now. I am not happy with how we have changed our software and what we've produced. And so when a report goes to June, I would like that report to go to me as well so I can see the formatting of that report. Also, qualifying sales. I would really appreciate it—and I'm going to go to the state on this to try and get a little more information on it. Qualified sales, there's some guidelines we use for market exposure. The market right now is so hot that properties are selling before they're listed. Properties are selling in 48 hours. Do we qualify these sales, and what do you do in a circumstance when you have this runaway real estate market and you need to gather the sales data to qualify it? I just want to understand if there's a benchmark or a guideline that's being used within the assessing department to determine market exposure, because it's really a unique market. And I'm a little worried when it comes to gathering sales data. So those are all my questions for today, or comments, and thank you for the time.

Mr. Hansberry

Mrs. Ortolano, I have a question for you; I want to make sure I understand this right. Are you saying that there should be something more done for the public? Just for example, a number of years ago, I bought a gazebo, placed that on my property, and the value of my property was adjusted upward. Are you saying there should be something more than that being reflected on the property record card?

Ms. Ortolano

So here's what I'm saying. The comments section of the property record card is the little comment block where, when the assessor comes out to your house and adds a gazebo, they put a note there. You will see that they made a visit or used GIS—they're noting to know whether Lindsay or Amanda did a GIS review. That's in the little verification section. But on the back on the comments section, it'll say "shed added" and it'll give the initials of the assessor like MM 2021. That's how they do it; everything they add or subtract is documented in the notes section of the card. The problem, for the public now--when I would get a card I was seeing, you know, \$5000 differences or \$3000 differences, or in some instances a \$10,000 difference from what I could see on the computer, what was in GIS. And I can't tell-- when I collected some of the cards, when I actually printed the most current card, had the assessing office send me the 2021 card, there were no notes on it. So I couldn't tell why the assessment changed 10 grand. There's no documentation that said—maybe the house was vinyl sided, maybe...? You know what I would have to do, I'd have to get the old card, one year back, the one I can get on the computer, compare it to the 2021, and try to figure out among all the data fields what did change. But it becomes a hunt and peck--you know, there's 400 different fields on a card. There used to be 800. So the reason we document it in that section is so one, the property owner knows it changed; they may not know. And number two, they may not know they're being given an upcharge because their siding was changed to vinyl. I just found out one house was given an upcharge because the roof was slate. The property owner may not know that they're now being charged for their slate roof more. I wouldn't have known that. But we documented that ordinarily in the comments section. It just appears to me we're not doing that anymore. And I was not happy about when KRT did it, they changed a bunch of assessments and didn't document it on the card. I had to go back and cross reference two years of cards to figure it out. And you know, it ends up being a lot of digging, a lot of work, and the field is there to do exactly that. So if a property owner comes to a Nashua assessor and says, "Why did this change?", I don't know that the Nashua assessor is going to know. That was Vision's field. So what did they find? I don't know if they're going to know. And I think you should know. So that's been our more consistent process and I thought it was something we were trying to improve upon.

Mr. Hansberry

Okay. Mr. Vincent, do you want to comment on that? Because like I said, when I had the gazebo installed, when I had a shed installed, that was always reflected. You know, it was very easy to see why it went up. I can't remember the prices exactly, but it was crystal clear. So is that not happening anymore?

Mr. Vincent

I don't believe—I might need June to speak to this, from Vision... oh, they're probably not here now. Let me check to see if they're here... no, no one from Vision is here. I don't believe they're placing any notes in the notes section from their visits. I've already spoken to Vision about this. There's more to come, but I don't believe they're making any notes on their changes.

Mr. Hansberry

Can you maybe give us an update on this at the next meeting?

Mr. Vincent

Sure.

Mr. Hansberry

Thank you. Are there other members of the public present---Mr. Earley, you want to say something?

Mr. Earley

Yes, if I could ask Rick—you say you spoke to them, was the intent to add that? To get them to make clarifications on the property record card? Or just--?

Mr. Vincent

Yes. That's why I spoke to them.

Mr. Earley

Is there any chance we could get an update at the next meeting? If it's something they're not doing now, I don't want to wait for three weeks to go by before the next meeting, if they're continuing to not do that.

Mr. Vincent

Yeah, I can send something out within a few days.

Mr. Hansberry

Thank you. Are there any other questions for members of the staff? Are there any other members of the public present that would like to address the board?

Ms. Calquhoun

Laura Calquhoun.

Mr. Hansberry

Could you state your address, please?

Ms. Calquhoun

It's Laura Calquhoun at 30 Greenwood Drive.

Mr. Hansberry

Go right ahead, thank you.

Ms. Calquhoun

Why is the Nashua Board of Assessors not enforcing compliance with state laws to ensure that our Assessing Department is following the RSAs? The RSA 79-5:4 requires city officials to create a list of all current land – current use land and their owners. This list is part of the invoice that goes into the public record of tax assessed and is subject to public inspection as provided by RSA 76-7. Therefore this information should be released to the public upon request. However, our assessing department states that they have no such list. So my question is, why not? This is another case where Attorney Bolton can cite a revised ordinance that allows the Board of Assessors to not follow state law. As Attorney Bolton has cited to the BTLA in a recent letter regarding RSA 76-16, the review of abatement applications by the Board of Assessors. If the Legal office is advising the board not to comply with the law, as a matter of transparency, please provide the public with information on this. I expect the city of Nashua Board of Assessors to fix this failure to comply with the state law immediately. Lists required by law should not be ignored, and these are a perfect 91-A example of public documents that allows the public oversight on city government. The best way to have the best assessing office in the state of NH with full transparency is to follow state laws. The Mayor and City attorneys are waving a piece of paper with a table printed on it to show that Nashua has the most transparent assessing office in the state. The actual public documents the public is able to obtain determines real transparency, not checked boxes on a table. Please order the office to follow the laws and produce the list. Thank you.

Attorney Bolton

Mr. Chairman?

Mr. Hansberry

Attorney Bolton?

Attorney Bolton

What you just heard, as far as my office or my personal activities--not a word was true. I have never advised this board or the Assessing Department not to follow the law. I have never waved a piece of paper and—

Mr. Hansberry

Can you repeat that, Attorney Bolton? You're breaking up.

Attorney Bolton

Then you'd better adjourn the meeting, because people can't hear what we're saying. The meeting isn't legal.

Mr. Hansberry

You were breaking up a little bit, that's all.

Mr. Bergeron

I heard most of it.

Attorney Bolton

The fact is, what was said about me and this office by the last speaker was ---

Ms. Calquhoun

That is not true, Mr. Bolton, and you know it. Because I went to you with an RSA—

Mr. Hansberry

Ms. Calquhoun, you're out of order. You completed your remarks. Are there any other members of the public waiting to address the board? Oh, wait, I'm sorry—are there any comments by board members?

Mr. Earley

No.

Mr. Hansberry

Mr. Bergeron?

Mr. Bergeron

No.

Mr. Hansberry

Okay. Is there a motion to go into non-public for two reasons, first to discuss matters which, if discussed in public, would likely affect adversely the reputation of any person, other than a member of this board, unless such person requests an open meeting. This exemption shall extend to include any application for assistance or tax abatement or waiver of a fee, fine or other levy, if based on inability to pay or poverty of the applicant, pursuant RSA 91-A:3, II(c). Second, under 91-A:3, II(l), for the "consideration of legal advice provided by legal counsel, either in writing or orally, to one or more members of the public body, even where legal counsel is not present."

Mr. Earley

So moved.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second that.

Mr. Hansberry

I'll call the roll. Mr. Earley?

Mr. Earley

Yes.

Mr. Hansberry

Mr. Bergeron?

Mr. Bergeron

Yes.

Mr. Hansberry

Mr. Hansberry, yes. Let the record show that we have entered non-public session at 9:33 AM. And I'll wait for the green light from Director Kleiner...

THE BOARD CAME BACK INTO PUBLIC SESSION AT 10:23 AM.

Mr. Hansberry

Is there a motion to seal—no, I have to wait for the green light.

Ms. Kleiner

You're all set.

Mr. Hansberry

Mr. Hansberry

All right, is there a motion to seal the minutes of the non-public session because divulgence of the information likely would one, affect adversely the reputation of any person other than a member of this public body and two, render the proposed action ineffective?

Mr. Earley

So moved.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second that.

Mr. Hansberry

I'll call the roll. Mr. Earley?

Mr. Earley

Yes.

Mr. Hansberry

Mr. Bergeron?

Mr. Bergeron

Yes.

Mr. Hansberry

Mr. Hansberry, yes. Motion is adopted. Is there anything else to come before the board? Okay, once again I want to thank everybody. I want to express my gratitude to IT. Is there a motion to adjourn?

Mr. Earley

So moved.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second that.

Mr. Hansberry

I'll call the roll. Mr. Earley?

Mr. Earley

Yes.

Mr. Hansberry

Mr. Bergeron?

Mr. Bergeron

Yes.

Mr. Hansberry

Mr. Hansberry, yes. Meeting is adjourned at 10:24 AM. And once again, thank you all very much.

DRAFT

PUBLIC
LINDSAY MONAGHAN
IMPROVEMENTS TO
ASSIST HANDICAPPED
INDIVIDUAL



**Staff Items—Lindsay Monaghan
Exemptions Approvals/Denials – Public**

A virtual/remote meeting of the Board of Assessors is scheduled for Thursday, April 1 2021 at 9:00AM via Zoom.

1. Improvement to Assist Handicapped Individual Exemption with a recommendation of Approval:

Account #	Property Address	Value
44459	39 Copperfield Dr U-129	\$1000

PUBLIC

MICHAEL MANDILE

ABATEMENT RECOMMENDATION



THE CITY OF NASHUA

"The Gate City"

Administrative Services Division

Assessing Department

Items to be presented by Mike Mandile.

A meeting of the Board of Assessors is scheduled for Thursday April 1, 2021, at 9:00 AM remotely.

- 1. Abatement Address: 210 Brook Village Road, Unit-32.**
 - a. City Recommendation – Denial.**
 - b. Motion: To deny the abatement for the property located at 210 Brook Village Road, Unit-32.**
 - c. Motion: To approve the assessment reduction for the property located at 210 Brook Village Road, Unit-32.**

CITY OF NASHUA
APPLICATION FOR ABATEMENT OF PROPERTY TAX
FOR TAX YEAR 2020

ABATEMENT RECOMMENDATION

BOA Date: _____ Decision, A/D: _____ Reason Code/Desc.: _____

Assessor Assigned: Michael Mandile Date: April 1, 2021

Account No.: # 41753 Map/Lot: A / 649 Comm/Res: R Appl. No.: _____

Owner/Taxpayer: Gary Yu & Hui Chen Phone #: _____

Mailing Address: 24 Ridgewood Drive, Stow, MA 01775 SS#/Tax ID: N/A

Property For Which Abatement Is Sought:

Location Address: 210 Brook Village Road, Unit 32

Total Current 2019 Assessment: \$130,800 Total Proposed 2020 Assessment: \$130,800

List Reasons For Recommendation:

1) The subject is a Garden style condominium unit located at 210 Brook Village Road, Unit 32, in the Border Brook Terrace Condominium. The taxpayer believes his assessment should be \$125,300, which he bases on comparable assessments.

2) A phone interview conducted with the taxpayer on March 19, 2021 and an exterior inspection conducted later, found the Unit to be in overall average condition. One minor correction made to the property record card did not result in a change of the assessment.

3) I examined and compared the 6 comparable assessments provided by the taxpayer with the subject. All six of the comparable assessments are for units located in another building, 310 Brook Village Road, that was constructed in 1978. The units located at this address are older than the subject and have 25.4% depreciation.

4) 210 Brook Village Road was constructed in 1984. The subject, along with the other units in this building, has 22.1% depreciation. Comparing the subject with similar units located at this address finds the assessment to be correct.

5) The City recommends denial.

If there were changes to the assessment, a copy of the property tax card before and after the changes should be attached to this application.

