



Board of Assessor Meeting for October 21, 2021 Agenda

**A meeting of the Board of Assessors is scheduled for Thursday October 21, 2021 at 9:00AM
At the Nashua City Hall, 3rd Floor Auditorium, 229 Main Street, Nashua, NH 03060.**

You may also join online via Zoom:

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

Meeting ID: 822 4878 5345

Passcode: 989839

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

This meeting will also be broadcast 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.

- **Eighteenth Meeting of 2021.**
- **Motion:**
 - **To approve the minutes of the public and non-public sessions of the Board of Assessors meetings on Thursday October 7, 2021**
- **Communications:**
 - **Rick Vincent—Department update and 2021 MS-1**
- **New Business Items:**
 - **None**
- **Unfinished Business**
 - **None**
- **Public Comment**
- **Comments by Members of the Board**
- **Non-Public Session**

City of Nashua Assessing Department



**Board of Assessors
Meeting
October 21, 2021**



THE CITY OF NASHUA

Administrative Services Division

Assessing Department

"The Gate City"

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**Public Minutes of the Board of Assessors
Meeting of October 7, 2021**

A meeting of the Board of Assessors was held in the 3rd-Floor Auditorium at Nashua City Hall, located at 229 Main Street, Nashua, NH 03060. The meeting was called to order at 9:00 AM by Chairman Daniel Hansberry

Members Present:

Daniel Hansberry Robert Earley Paul Bergeron

Assessing Staff Present:

Richard Vincent Doug Dame Greg Turgiss Lindsay Monaghan

Other City of Nashua Staff Present:

Administrative Services Director Kimberly Kleiner

Non-City Staff Present

June Perry, Steven Whalen, and Mike Torello of Vision Government Solutions

Chairman Dan Hansberry

I'll call the meeting of the Nashua Board of Assessors at 9 AM on Thursday, October 7 2021. Let the record show that present from the Board are Robert Earley, Paul Bergeron, and myself, Daniel Hansberry.

MOTION BY Robert Earley to waive the reading of the public minutes from the Board of Assessors meeting held on September 16, 2021, accept them and place them on file

SECONDED BY Paul Bergeron

VOTE: Motion passed on a voice vote

MOTION BY Robert Earley to waive the reading of the non-public minutes from the Board of Assessors meeting held on September 16, 2021, accept them and place them on file

SECONDED BY Paul Bergeron

VOTE: Motion passed on a voice vote

NEW BUSINESS:

- Chief Assessor Rick Vincent with a department update—Chief Vincent summarized the utility value report provided by George Sansoucy. He noted that these values have dropped since last year due to a change in the formula used to calculate them. Vision Government Solutions experienced some technical difficulties logging onto Zoom, so Mr. Hansberry opted to continue on with the agenda until they were available.
- Greg Turgiss presenting a Land Use Change warrant.

MOTION BY Robert Earley to approve the land use change warrant for Map D, Lot 23

SECONDED BY Paul Bergeron

VOTE: Motion passed on a voice vote

UNFINISHED BUSINESS:

- Greg Turgiss presenting a timber tax warrant – This warrant was originally approved by the Board in March 2021 but was never signed. No vote was required as this warrant was previously approved.

(At this point, Mr. Tarello of Vision Government Solutions spoke and stated that his colleagues June Perry and Steve Whalen could still not log onto the meeting as they had not received the correct Zoom link. In the meantime, Chairman Hansberry opened the floor to public comment.)

PUBLIC COMMENT:

- Mrs. Laurie Ortolano of 41 Berkeley Street spoke and expressed concerns regarding the ongoing revaluation and how it will impact residential vs. commercial taxpayers.

NEW BUSINESS:

- June Perry of Vision Government Solutions provided an update on the revaluation project. She noted that data collection (measuring and listing) in Ward 9 should be complete by the end of November, while interior inspections should be complete by April 2022. Chairman Hansberry asked how the entry rate for interior inspections compared to historical norms. Ms. Perry said that entry is lower than normal, but this is to be expected due to the pandemic.
- Administrative Services Director Kimberly Kleiner thanked Vision and reiterated the city's commitment to transparency throughout the revaluation process. She emphasized that Mayor Donchess has not communicated directly with Vision, but has been provided periodic updates on the project by City staff.

Chairman Daniel Hansberry

Is there a motion to go into non-public session 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 to 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."

MOTION BY Robert Earley to enter non-public session

SECONDED BY Paul Bergeron

VOTE:

Mr. Earley-Yes

Mr. Bergeron- Yes

Mr. Hansberry- Yes

(The Board entered non-public session at 9:26 AM)

(The Board resumed public session at 10:00 AM)

Chairman Dan Hansberry

Is there a motion to seal the minutes of the non-public session because divulgence of the information likely would 1) affect adversely the reputation of any person other than a member of this public body, and 2) render the proposed action ineffective?

MOTION BY Robert Earley to seal the non-public minutes.

SECONDED BY Paul Bergeron

VOTE:

Mr. Earley-Yes

Mr. Bergeron-Yes

Mr. Hansberry-Yes

MOTION BY Robert Earley to adjourn.

SECONDED BY Paul Bergeron

VOTE: Motion passed on a voice vote.

The Board adjourned at 10:01 AM.

Transcribed by:

Lindsay Monaghan

Department Coordinator



Nashua
Summary Inventory of Valuation

Reports Required: RSA 21-J:34 as amended, provides for certification of valuations, appropriations, estimated revenues and such other information as the Department of Revenue Administration may require upon reports prescribed for that purpose.

Note: The values and figures provided represent the detailed values that are used in the city/towns tax assessments and sworn to uphold under Oath per RSA 75:7.

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
<http://www.revenue.nh.gov/mun-prop/>

Richard Vincent (City of Nashua)

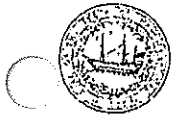
Name	<i>Richard Vincent</i>	Position	<i>Chief Assessor</i>	Signature	<i>[Handwritten Signature]</i>
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Name	Phone	Email
Richard Vincent	589-3057	vincentr@nashuanh.gov

[Handwritten Signature]
Preparer's Signature



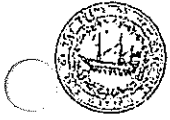
Land Value Only		Acres	Valuation	
1A	Current Use RSA 79-A	422.18	\$85,358	
1B	Conservation Restriction Assessment RSA 79-B	0.00	\$0	
1C	Discretionary Easements RSA 79-C	0.00	\$0	
1D	Discretionary Preservation Easements RSA 79-D	0.00	\$0	
1E	Taxation of Land Under Farm Structures RSA 79-F	0.00	\$0	
1F	Residential Land	6,440.27	\$1,651,838,300	
1G	Commercial/Industrial Land	3,844.17	\$1,014,336,078	
1H	Total of Taxable Land	10,706.62	\$2,666,259,736	
1I	Tax Exempt and Non-Taxable Land	5,890.65	\$371,808,434	
Buildings Value Only		Structures	Valuation	
2A	Residential	0	\$5,093,061,741	
2B	Manufactured Housing RSA 674:31	0	\$59,299,400	
2C	Commercial/Industrial	0	\$2,287,669,122	
2D	Discretionary Preservation Easements RSA 79-D	0	\$0	
2E	Taxation of Farm Structures RSA 79-F	0	\$0	
2F	Total of Taxable Buildings	0	\$7,440,030,263	
2G	Tax Exempt and Non-Taxable Buildings	0	\$774,355,778	
Utilities & Timber			Valuation	
3A	Utilities		\$362,159,000	
3B	Other Utilities		\$0	
4	Mature Wood and Timber RSA 79:5		\$0	
5	Valuation before Exemption		\$10,468,448,999	
Exemptions		Total Granted	Valuation	
6	Certain Disabled Veterans RSA 72:36-a	4	\$1,450,900	
7	Improvements to Assist the Deaf RSA 72:38-b V	0	\$0	
8	Improvements to Assist Persons with Disabilities RSA 72:37-a	18	\$98,260	
9	School Dining/Dormitory/Kitchen Exemption RSA 72:23-IV	1	\$150,000	
10A	Non-Utility Water & Air Pollution Control Exemption RSA 72:12-3	0	\$0	
10B	Utility Water & Air Pollution Control Exemption RSA 72:12-a	0	\$0	
11	Modified Assessed Value of All Properties		\$10,466,749,839	
Optional Exemptions		Amount Per	Total	Valuation
12	Blind Exemption RSA 72:37	\$94,000	45	\$3,775,900
13	Elderly Exemption RSA 72:39-a,b	\$0	724	\$136,901,133
14	Deaf Exemption RSA 72:38-b	\$0	0	\$0
15	Disabled Exemption RSA 72:37-b	\$194,000	63	\$8,539,866
16	Wood Heating Energy Systems Exemption RSA 72:70	\$0	0	\$0
17	Solar Energy Systems Exemption RSA 72:62	\$0	276	\$5,590,700
18	Wind Powered Energy Systems Exemption RSA 72:66	\$0	0	\$0
19	Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23	\$0	0	\$0
19A	Electric Energy Storage Systems RSA 72:85	\$0	0	\$0
19B	Renewable Generation Facilities & Electric Energy Systems	\$0	0	\$0
20	Total Dollar Amount of Exemptions			\$154,807,599
21A	Net Valuation			\$10,311,942,240
21B	Less TIF Retained Value			\$46,422,400
21C	Net Valuation Adjusted to Remove TIF Retained Value			\$10,265,519,840
21D	Less Commercial/Industrial Construction Exemption			\$0
21E	Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction			\$10,265,519,840
22	Less Utilities			\$362,159,000
23A	Net Valuation without Utilities			\$9,949,783,240
23B	Net Valuation without Utilities, Adjusted to Remove TIF Retained Value			\$9,903,360,840



Utility Value Appraiser
 GEORGE SANSOUCY

The municipality **DOES NOT** use DRA utility values. The municipality **IS NOT** equalized by the ratio.

Electric Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
EPP RENEWABLE ENERGY LLC			\$525,000		\$525,000
LIBERTY UTILITIES (GRANITE STATE ELECTRIC) CORP		\$800			\$800
PSNH DBA EVERSOURCE ENERGY	\$108,029,300			\$20,556,300	\$128,585,600
	\$108,029,300	\$800	\$525,000	\$20,556,300	\$129,111,400
Gas Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP	\$124,485,600	\$3,999,100			\$128,484,700
	\$124,485,600	\$3,999,100			\$128,484,700
Water Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
PENNICHUCK WATER WORKS INC	\$99,786,400	\$4,776,500			\$104,562,900
	\$99,786,400	\$4,776,500			\$104,562,900



Veteran's Tax Credits	Limits	Number	Est. Tax Credits
Veterans' Tax Credit RSA 72:28	\$500	2,249	\$1,122,210
Surviving Spouse RSA 72:29-a	\$2,000	3	\$6,000
Tax Credit for Service-Connected Total Disability RSA 72:35	\$2,000	118	\$235,000
All Veterans Tax Credit RSA 72:28-b	\$500	241	\$119,750
Combat Service Tax Credit RSA 72:28-c			
		2611	\$1,482,960

Deaf & Disabled Exemption Report

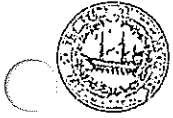
Deaf Income Limits		Deaf Asset Limits	
Single	Married	Single	Married
Disabled Income Limits		Disabled Asset Limits	
Single	Married	Single	Married
\$50,000	\$50,000	\$150,000	\$150,000

Elderly Exemption Report

First-time Filers Granted Elderly Exemption for the Current Tax Year		Total Number of Individuals Granted Elderly Exemptions for the Current Tax Year and Total Number of Exemptions Granted				
Age	Number	Age	Number	Amount	Maximum	Total
65-74	2	65-74	228	\$194,000	\$44,232,000	\$36,992,500
75-79	0	75-79	151	\$224,000	\$33,824,000	\$26,324,600
80+	0	80+	345	\$280,000	\$96,600,000	\$73,584,033
			724		\$174,656,000	\$136,901,133

Income Limits		Asset Limits	
Single	Married	Single	Married
\$50,000	\$50,000	\$150,000	\$150,000

- Has the municipality adopted an exemption for Electric Energy Systems? (RSA 72:85)
Granted/Adopted? No Properties:
- Has the municipality adopted an exemption for Renewable Gen. Facility & Electric Energy Storage? (RSA 72:87)
Granted/Adopted? No Properties:
- Has the municipality adopted Community Tax Relief Incentive? (RSA 79-E)
Granted/Adopted? No Structures:
- Has the municipality adopted Taxation of Certain Chartered Public School Facilities? (RSA 79-H)
Granted/Adopted? No Properties:
- Has the municipality adopted Taxation of Qualifying Historic Buildings? (RSA 79-G)
Granted/Adopted? No Properties:
- Has the municipality adopted the optional commercial and industrial construction exemption? (RSA 72:76-78 or RSA 72:80-83)
Granted/Adopted? No Properties:
Percent of assessed value attributable to new construction to be exempted:
Total Exemption Granted:
- Has the municipality granted any credits under the low-income housing tax credit tax program? (RSA 75:1-a)
Granted/Adopted? Yes Properties. 4
Assessed value prior to effective date of RSA 75:1-a: 10,127,000
Current Assessed Value: \$6,523,941



Current Use RSA 79-A	Total Acres	Valuation
Farm Land	104.16	\$44,266
Forest Land	303.70	\$40,776
Forest Land with Documented Stewardship		
Unproductive Land		
Wet Land	14.32	\$316
	422.18	\$85,358

Other Current Use Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	0.00
Total Number of Acres Removed from Current Use During Current Tax Year	Acres:	23.16
Total Number of Owners in Current Use	Owners:	23
Total Number of Parcels in Current Use	Parcels:	63

Land Use Change Tax

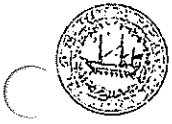
Gross Monies Received for Calendar Year		\$180,000
Conservation Allocation	Percentage: 100.00 %	Dollar Amount:
Monies to Conservation Fund		\$180,000
Monies to General Fund		\$0

Conservation Restriction Assessment Report RSA 79-B

	Acres	Valuation
Farm Land		\$0
Forest Land		\$0
Forest Land with Documented Stewardship		\$0
Unproductive Land		\$0
Wet Land		\$0
		\$0

Other Conservation Restriction Assessment Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	0.00
Total Number of Acres Removed from Conservation Restriction During Current Tax Year	Acres:	0.00
Owners in Conservation Restriction	Owners:	0
Parcels in Conservation Restriction	Parcels:	0



Discretionary Easements RSA 79-C	Acres	Owners	Assessed Valuation
		0	

Taxation of Farm Structures and Land Under Farm Structures RSA 79-F					
Number Granted	Structures	Acres	Land Valuation	Structure Valuation	
0					

Discretionary Preservation Easements RSA 79-D					
Owners	Structures	Acres	Land Valuation	Structure Valuation	
0					

Map	Lot	Block	%	Description
<i>This municipality has no Discretionary Preservation Easements.</i>				

Tax Increment Financing District	Date	Original	Unretained	Retained	Current
Riverwalk	3/27/2018	\$38,144,100	\$695,700	\$46,422,400	\$85,262,200
School Street	9/2/2021	\$1,971,400	\$0	\$0	\$1,971,400

Note: Total value for TIF District is \$5,027,000. However, two properties are City-owned and one is Charitable Exempt. Taxable value without Exempt properties is \$1,971,400.

Revenues Received from Payments in Lieu of Tax	Revenue	Acres
State and Federal Forest Land, Recreational and/or land from MS-434, account 3356 and 3357		
White Mountain National Forest only, account 3186		

Payments in Lieu of Tax from Renewable Generation Facilities (RSA 72:74)	Amount
<i>This municipality has not adopted RSA 72:74 or has no applicable PILT sources.</i>	

Other Sources of Payments in Lieu of Taxes (MS-434 Account 3186)	Amount
HUNT COMMUNITY	\$270,547
	\$270,547

Notes