

City of Nashua

Assessing Department



Board of Assessors

Meeting

February 23, 2021



THE CITY OF NASHUA

Administrative Services Division

Assessing Department

"The Gate City"

Board of Assessor Online Meeting for February 23, 2021 Agenda

An online meeting of the Board of Assessors is scheduled for Thursday, February 23, 2021 at 9:00AM via Zoom meeting.

Join Zoom Meeting

<https://us02web.zoom.us/j/81401745624?pwd=M1ZuRHhTUXIxU0FRVWl5bXFIUnl4QT09>

Meeting ID: 814 0174 5624

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This zoom link is ONLY FOR TUESDAY, February 23RD, 2021 Board meeting

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- **First Meeting of 2021.**
- **Motion:**
 - To approve the minutes of the non-public and public Board of Assessors meetings from December 17, 2020.
- **Communications:**
 - Richard Vincent, Chief Assessor – Division Update
- **New Business Items:**
 - None
- **Unfinished Business:**
 - None
- **Public Comment**
- **Comments by Members of the Board**
- **Non-Public Session**

**Minutes of the Board of Assessors
Meeting of December 17, 2020**

An online meeting of the Board of Assessors was held via Zoom on Thursday, December 17, 2020. 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 Michael Mandile Louise Brown

Doug Dame

Other City of Nashua Staff Present:

Administrative Services Director Kimberly Kleiner, Rex Norman CAE

Mr. Hansberry

I'll call the meeting of the Nashua Board of Assessors to order at 9:00 AM on Thursday, December 17th, 2020. I would ask that everyone bear with me because I'm obliged to read a fairly lengthy opening statement.

Good morning and welcome to the December 17th, 2020 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 897 4674 4167. Once again that number is 897 4674

4167 and password of 328688. Once again the password number is 328688. 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 Nashua 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 to call 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. At this time I will call the roll, taking attendance. 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's no one in the room with me.

Mr. Hansberry

Mr. Bergeron?

Mr. Bergeron

This is Paul Bergeron, a member of the Board of Assessors. I'm also following the Governor's advisory and joining the meeting remotely from home. There is no one in the room with me.

Mr. Hansberry

And I'm Daniel Hansberry, a member of the Board of Assessors. I'm following the Governor's advisory and joining the meeting from home, and there is no one in the room with me. Please direct all testimony to this board and not to anyone in the audience. If you have questions, they

are to be directed to the Board, and we will do our best to get them answered. Ms. Brown, are there any changes to today's agenda?

Ms. Brown

There are no changes.

Mr. Hansberry

Thank you. Is there a motion to waive the reading of the minutes from the Board of Assessors meeting minutes from December 3rd, 2020, accept them and place them on file?

Mr. Earley

So moved.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second that.

Mr. Hansberry

Are there any errors or corrections? Seeing none, I will call the roll to approve the minutes as presented. Mr. Earley?

Mr. Earley

Yes.

Mr. Hansberry

Mr. Bergeron?

Mr. Bergeron

Yes.

Mr. Hansberry

Mr. Hansberry, yes. The motion is adopted. Is there a motion to waive the reading of the non-public meeting minutes from the meeting held by the Board of Assessors on December 3rd, 2020, accept them and place them on file?

Mr. Earley

So moved.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second that.

Mr. Hansberry

Are there any errors or corrections? Seeing none, I will call the roll. Mr. Earley?

Mr. Earley

Yes.

Mr. Hansberry

Mr. Bergeron?

Mr. Bergeron

Yes.

Mr. Hansberry

Mr. Hansberry, yes. Minutes are accepted as presented. Communications. At this time, I would recognize Kimberly Kleiner, who's the Director of Administrative Services for the City of Nashua and part of her responsibilities is oversight of the Assessing Department. Director Kleiner. Director Kleiner, good morning.

Ms. Kleiner

Good morning Chair, Board. I will share the screen so members at home may read along if they so desire. Due to issues related to COVID-19, we requested an extension on the Sales Ratio Study from the New Hampshire Department of Revenue. That has been approved and the report is now due January 15th. I'd like to speak a little bit about the issues when I say, related to COVID. Our assessors are doing everything possible in a limited atmosphere to gain information about these sales. Whether it's sales letters, whether it's speaking to the new owner, the seller. Due to COVID-19, we are limited to on, as you well know, interior inspections and things of that sort so verifying these sales is taking a little longer. Not just for us, others as well. There's also the issue of them still being remote. Which again, was not expected but due to COVID-19 and the delay of materials for the City renovation project. So that's what I mean when I say issues related to COVID-19. This is not unfamiliar territory to us. We did request an extension last year

and was granted one due to different reasons. Our assessors continue to work hard, researching the sales and entering changes into the CAMA system remotely. We have received some inquiries from residents regarding property record cards and data on the website. Our Information Technology team is working with Patriot Systems to update our WebPro software. That's the software that houses and displays assessing parcel data as well as, the newly added last year, assessor's property record card. The software requires updates due to the implementation of the AP5 CAMA system. In order to make the two communicate properly, we must make these upgrades and programming changes to WebPro. They're working as hard as they can and we hope it's finished by the end of this month and those property record cards will be online. If any resident needs a property record card, they may call or email the department. We were happy to announce, earlier we communicated to the Board, that the New Property Sales Search is live on the City's website. You can access it by the assessing page on the website. The GIS Department worked hard. We knew we wanted to get this up in time for people to use it should they have abatements. They worked with CDM Smith of Manchester who does a lot of programming of our GIS system. The web application provides detailed information regarding property sales in the city for a 5 year time period. There's a full article under news on the City website, if you want more information about the tool. On December 8th I provided the Board, via email, a press release announcing the hiring of our new Chief Assessor, Richard Vincent. Mr. Vincent has more than 40 years of real estate appraisal experience, including more than 20 years of real estate assessing experience and residential construction experience. I know the Board met him briefly during his interview. We are very pleased that Mr. Vincent has accepted and decided to join the City. This important role, we believe his strong knowledge of Assessing Standards and best practices will continue to move the department forward. He will be available for the Board of Assessors first meeting in January. Moving forward, after today, he will provide the departments update. As Division Director, I'll continue to be in attendance and provide as much support as I can to the Chief Assessor. The two of us will be working very closely, he'll be reporting at future Board meetings. Also attached to this update, is the most recent status update from Vision Government Solution and is also available on the website. Vision is approximately 61% complete with exterior inspections. Today, we have the pleasure to welcome Mike Tarello, June Perry and Steve Whalen from Vision Government Solutions who will provide the board with an update. Thank you.

Mr. Hansberry

Are there questions for Director Kleiner?

Mr. Earley

I have one question, Mr. Chairman.

Mr. Hansberry

Mr. Earley.

Mr. Earley

This year, are there more or fewer sales than previous years? Is this a typical year? I'm just curious given the COVID-19, are there more sales than usual?

Ms. Kleiner

That's interesting to ask because we still see the sales and we still see sales being high at this time. You would expect, but remember, again, we're looking back from 2019, so you still have half of the time period before COVID even existed to us in knowledge. Maybe we'll see something different next year but we're still seeing the same number of sales and same high values.

Mr. Earley

Okay, thank you.

Mr. Hansberry

Any other questions for Director Kleiner?

Mr. Bergeron

No.

Mr. Hansberry

When Mr. Vincent joins us, you said you'd be also be attending the meetings, is that going to be just for a transition period or do you plan to do that on a regular basis?

Ms. Kleiner

Certainly during the transition period and Mr. Norman, who is with us on this meeting today. He'll be working, we'll both be working with Mr. Vincent during the transition period. After that it may be as my time allows as I have other city projects that are going to require my direction. Now we've moved, Mr. Vincent and I will continue to work closely together since Assessing is part of the Administrative Services Division.

Mr. Hansberry

Thank you. At this time I'd recognize the group present from Vision Government Solutions to address the Board. Good morning everybody.

Ms. Perry

Good morning, how are you today?

Mr. Hansberry

Fine, thanks.

Ms. Perry

Good, well I'm happy to be back again. As you can see, you have my update, and really we're still just in Phase I of the data collection. Just like I told you the last time we were here, the team is still moving forward. We're at 61% now and there still going. We've also started commercial data collection and that's been going along well. We're just finishing up Ward 2, so Ward 1 and 2 is done with the commercial and we'll be going into Ward 3 so we're just moving forward there and we're starting to send out notification letters for Ward 7 scheduled for the first week in January. We're just proceeding with what we've been doing and so far so good. We're exterior measurements good. The team has no complaints, they're out there doing their thing, Building permits, we're going doing building permits. What Rick is trying to do there is seeing what the ward we've completed so far and he can keep going back to those and rechecking them for percent complete. We're going to be looking to start data entering what we do have complete on a regular basis so the assessor's office will have time to review those building permits. So, so far so good.

Mr. Hansberry

Okay. Questions for Ms. Perry?

Mr. Bergeron

I don't have any.

Mr. Earley

Nor do I.

Mr. Hansberry

Ms. Perry, on the commercial and industrial buildings are you gaining entry into those buildings?

Ms. Perry

No we're not. Right now we're just doing exterior measurements. Just like the residential, we knock, we introduce ourselves wherever we can talk to somebody and we explain why we are there. We are doing the exterior measurements and when we go to send the call back letters, they'll get a letter as well for an appointment to do the interiors.

Mr. Hansberry

As you're going along, with just the exteriors, when do you anticipate that, that would be done?

Ms. Perry

The interiors?

Mr. Hansberry

No, just the exteriors. Going along and doing what you're doing right now and assuming that you're continuing to be denied entry into any building, when would you be done with this phase of your work?

Ms. Perry

We're scheduled to be done, hopefully, by December of this year and I don't see any, of 21. I don't see any reason why we won't be done, if before that to be quite honest, because we're already ahead of schedule now. We were hoping to be 50% by the end of December, and we're at 61. So, you know, we'll have no problem getting the measurements done. Then when we, as soon as it allows and we're able to start sending out the appointment letters for interior inspections, that's how we'll proceed with Phase II of the data collection.

Mr. Hansberry

That's driven by the State, correct? I mean the State's going to make that decision, correct?

Ms. Perry

Well, between the CDC and your own City, when it's safe. When we all feel like it's safe to get I again and everybody's in agreement. Right now we have, where we've suspended interior inspections until such time we're all in agreement to move forward.

Mr. Hansberry

Under the circumstances, I mean it depends on what news outlet you're listening to, it's anywhere from April, where it's going to be available, the vaccine is going to be available for the general public into the fall. If it went into the fall, say it went into October, would it be unlikely that you would gain entry into the buildings at all?

Ms. Perry

October's late. That's late in the game for us to be sending out callback letters. I hate to speculate until we decide what we're going to do. My best case scenario would be for us to be able to start sending those letters out in June to start doing interior inspections. If I was to lay out a plan of how many we do per month and to get them done on a timely basis, that's what I'm really looking at. If we get into October, we would have to reevaluate that and take another real close look at the timeline.

Mr. Hansberry

Okay, I have another question for you was based on an article that was in the Wall Street Journal on Tuesday, and it's talking about how things are changing in real estate. A lot of that has been driven by Amazon and the author is saying that retail is becoming less valuable because there's less of a demand for retail space. Then with the telecommuting that's happened and companies are receptive to the telecommuting, that office space is becoming less valuable because there's less of a demand for space. The one area the author was saying where there is an increase in value, and once again Amazon's driving list of warehouses are increasing in value because of such a demand for warehouses. Although warehouses do not begin to approach the value that you'd have in a retail development or in an office park or office complex. So, if you look at a state like New Hampshire, particularly a city like Nashua, what's probably going to happen as a result of this revaluation is that the residential property owners are going to carry a larger percentage of the tax burden than commercial industrial building. Do you agree with that authors premise, is that what you're seeing as your company works, not just in Nashua, but throughout the region?

Mr. Tarello

I can chime in if you want me to.

Ms. Perry

Sure.

Mr. Tarello

Hi, it's Mike Tarello. I'm the Vice President of the Appraisal Operations. I think we've met before early on in this session. We have seen the effects of COVID having, currently, a negative effect on those classes that you mentioned, the retail and the office. However, it's unprecedented at times, obviously. And those areas, of course, have been affected due to the restrictions for access. We are seeing that those leases and vacant leases are dropping and the vacancies are increasing. However, going forward there appears to be, usually, that there'll be a leveling off and values would probably start to come back to some degree. However, I do want to make it clear that even before COVID, and a lot of you have probably seen this, there has been a shift in multi properties and retail properties, brick and mortar where there was already starting to be the effects of the internet and so forth, and people shopping online. We continue to see that, that pattern was going to continue so there was already a trend for a downward turn in those classes and the COVID has increased that. Going forward, I think there will be a new set level of values in those types of properties. Now Nashua, it might be interesting with the office because a lot of the major cities like Boston and maybe Concord, capitals are really seeing a lot of people go to the suburbs and moving back to the suburbs and they're also looking at, companies are looking at leasing office space more away from the greater Boston area and maybe like the Concord,

Manchester area. So Nashua with its large suburban base, may not do quite as bad with the office as areas where they might have had to travel, even into Boston and so forth from Nashua. There may be space being rented in the areas on the rotary corridor because people will want to be closer to home it may work at home more often but they'll still want to have some kind of an office presence or something for them to work at especially as things clear out and they're allowed to go back into the office areas. It'll be interesting to see how deep these changes are once stability comes back. I don't know if that really helped.

Mr. Hansberry

I think that's very insightful but you clearly know how to say going as far as the retail goes. I mean Nashua, we're right on the border, we're a retail mecca. We have just about every store imaginable.

Mr. Tarello

Yes.

Mr. Hansberry

That's probably going to change is what you're implying, correct?

Mr. Tarello

I think to some degree, yeah. I think you've probably seen that some of these chains were already struggling. Some of the boutique things, you know, like Talbots and Taylor, different things like that. I think that the supermarkets and the large department type areas will probably do well. I think the mall is like all malls, is struggling and I believe that, that might have to, they may have to do certain things and I think that the malls are working at that to rebrand their products and do different things to maintain a high level of vacancy and reasonable leasing patterns. We see that certain malls are actually taking open space and putting in office space, medical space, redirecting things more of a multi-use. I think you're going to see a lot of that in the retail where it's a multi-use type of functionally that adapts to the brick and mortar effects from the online shopping.

Mr. Hansberry

Mr. Tarello, this is something that's beyond your control. I was hoping that homeowners would be cooperative we'd gain access so you'd gain access to a lot of the private residences and I anecdotally; you got the sense that there have been improvements through the years. I think I'd use an example with Ms. Perry at a prior meeting like a four-room expansion cape that's now a six-room, two-bath cape that maybe the work was done offline and never reported or a ranch-style home where the family grew and they had to put a bathroom and a bedroom in the basement and I was hoping that would be captured and people would be paying their fair share of

property taxes, in theory is what should be happening. There's a strong likelihood, depending upon what happened with COVID, that you may not be able to discover any of that undiscovered value. Correct?

Mr. Tarello

Not fully correct. I think if that if we have trouble getting in, and the concern I have is, even if legally we are allowed to attempt to access to get in, over the next few months, say over the spring and the summer, I still think a lot of people are going to be very concerned about letting someone in the home. And I think you would probably agree with that considering what we've been through. We have used other measures like a data mailer and so forth in other communities to gather the information and have confirmation of corrections and so forth. We're always looking at anything on the internet for all the sales properties. The permits, of course, where we'll have those permits and they'll identify the things that are going on. So I still think we and do a sweeping review of all the work, it just may be that we'll have trouble getting into the expected percentage that we normally do. I do have to tell you, over time in the last five to ten years, the entry rate not matter how many times we try to, you know, attempt to get in and leave maybe a door hanger or send a letter, has decreased. You know, people are working two jobs. People are more wary of people coming in because of safety. What used to be ten, twelve years ago, you could get into 60, 70% of the properties. Even with entries and so forth and second letters, the percentages have dropped on average to more to 30 to 40 percent. So even if we did make all those attempts, there would still be a lighter entry than in the past. So using other methods like the data mailer and then information from listings and so forth and of course the permit information might actually give you a better return of information than trying to get into 30 to 40 percent after many attempts.

Mr. Hansberry

If somebody purchased a house say 35 years ago and went ahead and made those improvements and bypassed the permitting process, you'd have no way of capturing that assuming the original owner is still there, correct?

Mr. Tarello

Well, even if you attempt to go in they don't have to let you in.

Mr. Hansberry

Right.

Mr. Tarello

A lot of times, if they know that they've made changes they may, you know, would they let in. It's questionable. Some of course would, some may not. So that's why we found that sending out

a data form with information and requesting them to sign it for validity has been somewhat helpful in gathering more information and getting a better return. Not that, that was scheduled to do that and would of course a plan to get into every property but these are unprecedented times so with the legislative changes in all the states we've had, we've tried to be creative as possible to the most accurate information from the interiors through any technological methods that we can determine. Just to get as much information and being as accurate as possible. The good news is if we're out there inspecting the outsides and they put, like maybe, a small addition in the back or did something that maybe they didn't take a permit out for, we'll pick all that up. I think your right, the concern is restructuring of maybe a kitchen or finishing a basement and we will have all the records so even if we have to attempt to get in but can't get into all of them due to a time constraint, we do have other methods of requesting information to at least have an inventory and attempt to get as accurate information as we can under the circumstances.

Mr. Hansberry

Just a general question, do the socio-economics of a community drive how many homes you get into? For example, do you get into more homes in a Newton Mass than you would in a Lowell Mass or is it just the opposite or it has no bearing whatsoever?

Mr. Tarello

It's kind of hard to say. It does seem the averages are relatively close depending what community, if it's an urban or if it's a suburban community. It just seems to be of the success on a normal time period when we're able to do the process that we had planned to do here. If we can get into, you know, 40 or 45 percent, that's a successful process, unfortunately. I think it's , a lot is that, let me explain. Years ago, I've been doing this since the 80's so I started out going into homes a long time ago and I started in Medford Mass, and back then, believe it or not, you would get in due to a lot of the grandparents living at the homes, and the elderly. The parents would be working and then they would be home so you could go in. You couldn't get out of the house because they would give you cake and coffee; they had someone to talk to. I swear I was in more of those, I was gaining weight doing the job. But that's changed. You know, over the years people like that have gone into assisted living and into other facilities. Yet the parents still work the two jobs or work odd jobs where one works at night, one works during the day, depending on the children situation. So it's just been less people at the door to greet you. And then you know, think about it, they work all day and then you knock on the door at 5:15 to say, hey I was here earlier, can I come in and check for a minute? You know they're making dinner, getting ready. It's just no one has a good time for it. Sometimes we would do things on a Saturday morning and some would be okay with that because they'd be home but then they're like of geez, you're coming on a Saturday. It's just difficult to get entry because the way that things are socially and the way homes are now, it's just different from, say, 15, 20, 25 years ago. So that's why technology has also changed and that's why we've tried to use that technology. You know,

Pictometry and all the different other aspects of technology to try to maintain as accurate information as possible on these homes.

Mr. Hansberry

Thank you. Are there questions for Mr. Tarello?

Mr. Bergeron

No, that was very helpful. Thank you.

Mr. Earley

Mr. Chairman, I have a question.

Mr. Hansberry

Go right ahead.

Mr. Earley

Given that we can't do the interior inspections right now, the data requests aren't going out right now either. Is there a time frame for sending those out, should they be sent out ahead of the, you know, we don't know when it's, we're going to be able to get into homes?

Mr. Tarello

I think that June can add to this but were discussing it actually yesterday and we think like the deadline to do something in the sense of call back letters or send out data mailers has got to start somewhere in maybe the May-June time period for us to stay on schedule. Trying to give it enough time for the vaccine and for the governments to make a decision on what's going to happen. And then when that happens, I think the City is going to have to make a decision on do we use all methods of technology and information. We could ask for the callbacks and then say if you're uncomfortable with that we've been also included a data mailer. There's so many different things that you can do but we're gonna have to act and make the decisions, I would think no later than May or June. June, do you want to add to that, is that accurate?

Ms. Perry

Yeah, I think we're in agreement on that. Even if we could wait until June, you know, the data mailer I like because I find it very transparent. Here's your information, this is what we have on your property record card and, you know, people are asked to sign it and to send it back in and they put their phone number so if we have questions on it, it's just another great way to communicate with the property owner and at the same time they're able to verify what information do we have on their property record card. You know, in addition, we have done phone interviews to call people back to talk to them. We can have pictures sent or hopefully the

vaccine comes into place and we're able to just move forward with the regular interior inspections. But maybe a combination of the two is a really good thing for us to take a look at.

Mr. Tarello

Yeah, I'll just add a little bit to that. I think this year and maybe even next year, we have to think a little bit out of the box and make sure that we can blanket as much coverage of the interiors as possible to get the best reflection of accuracy and even if the best scenario occurs and say by May these restrictions are off and people are able act pretty much normal and do most of the normal things they've been able to do. I just think the stigma of allowing people in the house is going to be higher than it was obviously before this. I would think you would agree and so we may want to evaluate some kind of a combination of attempting that but also maybe having that data information option ready to be combine with it or deal with certain sections. I mean we can go back to the businesses and that won't be a problem to get into those. But, it's just, you know their businesses they'll let you in especially if they're legally allowed, they've been trying to get people in there, you know. But I think it's going to be just be a while before people are comfortable to let people back in their homes and I think just if you thought of it yourself. You know, you might be wary of having someone come in. Of course, we could still have masks on and gloves and so forth and do it even at that time period but I think we really have to evaluate it and try to determine and then be flexible that way we may have to do things a little bit differently, you know, not the next starting in May or June for that time period so that we can stay on schedule because we really want to start getting everything ready with the analysis at the end of 21 early 22 to stay on schedule.

Mr. Hansberry

Are there other questions? Staff members have any questions for the Vision team? Everybody's all set? Well thank you very much. This was very helpful, I appreciate it.

Mr. Tarello

Sure, sure.

Mr. Hansberry

Have a happy holiday.

Mr. Terello

Yes, thank you.

Ms. Perry

Same to you.

Mr. Hansberry

All right we're gonna, you folks, well if there are no other questions you folks are free to leave if you like. We're just gonna get to the business part of the meeting. Once again, thank you very much

Mr. Tarello

Okay, take care everyone.

Mr. Hansberry

You too.

Ms. Perry

Stay safe.

Mr. Hansberry

New business, Mr. Mandile you have an adjustment for us, and abatement for us.

Mr. Mandile

Yes, thank you Chair. Good morning Board. I have an in-house correction for 21 Saturn Lane. The Board had already addressed this property back in November and approved a supplemental bill for \$1,132. At the time I did not know that a tax bill had already been sent for the entire year in the amount of \$1,743. By the time I was made aware of this, the taxpayer had already made payment. Approving this abatement for the first tax bill that was sent for \$1,700 will enable the City to refund the taxpayer the difference between the two bills. The amount incidentally is \$610.37. Excuse my throat's a little froggy today, excuse me.

Mr. Hansberry

The amount you want us to approve is the \$1,743.23. Is that correct?

Mr. Mandile

It's actually just to eliminate the full, the tax bill that was first sent to the taxpayer. That is correct. The supplemental bill still remains in effect.

Mr. Hansberry

Okay. Are there any questions for Mr. Mandile?

Mr. Earley

I have no questions.

Mr. Bergeron

No.

Mr. Hansberry

Is there a motion to approve the abatement of tax bill number 52,336 for the property located at 21 Saturn Lane in the amount of \$1,743.23?

Mr. Earley

So moved.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second that.

Mr. Hansberry

Is there any discussion? All those in favor of the motion, I will 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 Mr. Mandile?

Mr. Mandile

It does, thank you.

Mr. Hansberry

Thank you. Mr. Dame you have an abatement for us.

Mr. Dame

Yes, I do. Thank you Mr. Hansberry and good morning to everyone. Property at 34 Franklin Street owned by Lofts, 34. This is a property which was one of several brought before the Board for its November 5th meeting. The property was in the midst of a negotiation settlement which was reached in October of this year and a packet was prepared and brought before the Board. The Board approved the assessment reduction and that has, that occurred at a time when the tax bills were in the process of being prepared and printed for mailing distribution. As I've stated in my abatement recommendation I'm requesting that the 2019 assessment be carried forward to the year 2020, in as much as no further changes were made with the property from 2019 and by agreement the intent was to list this as a reassessment for 2020. The matter was also reviewed by Mr. Norman and he has submitted a memo to that effect as well. I'd be happy to take any questions.

Mr. Hansberry

Are there any questions for Mr. Dame?

Mr. Bergeron

No, I don't have any.

Mr. Earley

I have a question Mr. Chariman.

Mr. Hansberry

Go right ahead.

Mr. Earley

So, no changes have been made to the building since 2019?

Mr. Dame

The building was finished; a certificate of occupancy was issued. They already had a waiting list of tenants to move in. They have since continued renting apartments. In effect the project was finished after 2019 so there was, there has been no further building permits of any size needed. The project was completed.

Mr. Earley

Weren't they building some amenities to the building, like adding, I think changing one building into almost all, like a theater and some other function rooms?

Mr. Dame

Yes, that property is known as 21 Front Street and that was a property that was not appealed. The work was completed on that as well during the relevant time period.

Mr. Earley

Okay. I have no other questions.

Mr. Hansberry

Thank you. Mr. Dame, with something like this happens this is a tremendous plus for the City. Looking at the value of the building before the conversion happened, I can't remember the number off the top of my head but it was assessed for under two million dollars. So this is huge when these developers come in isn't it?

Mr. Dame

Yes. To be fair about it, the developer invested over 19 million dollars in taking what was a shell building, shell buildings and transforming them into a greater asset adding several hundred apartments. In one of two projects in this general area, the other project being Cotton Mill Square was completed in the early 2010's. Essentially the entire neighborhood has been transformed with hundreds of modern apartments constructed in this area. Part of it is the attraction of the, being in the downtown area. Having an overlook of the watercourses like the river, and what have you.

Mr. Hansberry

Is there a motion to approve the abatement reduction for the property located at 34 Franklin Street to \$24,299,000 for 2020?

Mr. Earley

So moved.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second that.

Mr. Hansberry

You want specifically want the year 2020 in the correct in just 2020. Correct Mr. Dame?

Mr. Dame

2020 and it carries forward depending upon whether or not any other building improvements are pulled for the same project, which I doubt very much. Everything in the building is brand new

Mr. Hansberry

Okay. All right, is there any further discussion? All right, I will call the roll. Mr. Earley?

Mr. Earley

Yes.

Mr. Hansberry

Mr. Bergeron?

Mr. Bergeron

Yes.

Mr. Hansberry

Mr. Hansberry, yes. The motion is adopted. Does that conclude your report?

Mr. Dame

It does.

Mr. Hansberry

Thank you

Mr. Dame

Thank you.

Mr. Hansberry

Mr. Turgiss, you have something for us at 1 Cardinal Circle.

Mr. Turgiss

Yes, it was, basically it's just a correction. Last meeting, I believe it was mentioned that it was 1 Cathedral Circle when you made the motion. The property was 1 Cardinal Circle.

Mr. Hansberry

Okay, so we need to, I apologize for that. We need to amend the motion then?

Mr. Turgiss

I believe that's what you need to do but I am not an expert on that I just, we just want to make sure it's done correct that's all.

Mr. Hansberry

Okay. So is there a motion to amend, well I guess we've got at this point, we've got to reconsider it, right? Okay, so the property is Cardinal Circle, right?

Mr. Turgiss

Correct.

Mr. Hansberry

It was 1 Cathedral Circle?

Mr. Turgiss

Right, when the motion was made it was mentioned that it was 1 Cathedral Circle. Everything else is the same. It's just a matter of correcting that statement

Mr. Hansberry

Okay, all right. So is there a motion to reconsider the motion relative to 1 Cathedral Circle?

Mr. Earley

So moved.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I would second that.

Mr. Hansberry

So now we need an amendment to change it from 1 Cathedral Circle to 1 Cardinal Circle. So is there a motion to- Well I guess we need to vote on the motion to reconsider. All right, so I will call the roll. We are voting on whether or not to approve the motion to reconsider. Mr. Earley?

Mr. Earley

Yes.

Mr. Hansberry

Mr. Bergeron?

Mr. Bergeron

Yes.

Mr. Hansberry

Mr. Hansberry, yes. Okay so now the original motion is before us. Is there a motion to correct the address and change it from 1 Cathedral Circle to 1 Cardinal Circle?

Mr. Earley

Mr. Chairman, can you refresh my memory. Is that a commercial property?

Mr. Hansberry

No, it's a residential property up off of Broad Street. Like up near where the Nashua High School North is and the Broad Street Elementary School. Opposite side of the street.

Mr. Earley

All right, so moved.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second that.

Mr. Hansberry

Is there any discussion? Okay so now we're going to vote on the amendment to change the address from 1 Cathedral Circle to 1 Cardinal Circle. I'll call the roll. Mr. Earley?

Mr. Earley

Yes.

Mr. Hansberry

Mr. Bergeron?

Mr. Bergeron

Yes.

Mr. Hansberry

Mr. Hansberry, yes. Okay now we have to vote on the motion as amended. The motion would read that the address is 1 Cardinal Circle. Is there a motion to approve the motion, we need to move to approve the motion as amended. Does somebody want to make that motion?

Mr. Earley

So moved.

Mr. Hansberry

Okay, is there a second?

Mr. Bergeron

I'll second that.

Mr. Hansberry

All right, is there any discussion? Okay I'll call the roll. Mr. Earley?

Mr. Earley

Yes.

Mr. Hansberry

Mr. Bergeron?

Mr. Bergeron

Yes.

Mr. Hansberry

Mr. Hansberry, yes. So that does what it needs to do Mr. Turgiss?

Mr. Turgiss

I believe it does but again, I'm not an expert on that part of it but I believe it that will do it.

Mr. Hansberry

Okay. Are you okay with that Director Kleiner?

Ms. Kleiner

Yes, thank you Chair.

Mr. Hansberry

You're welcome.

Mr. Bergeron

Mr. Chairman if I may.

Mr. Hansberry

Yes.

Mr. Bergeron

I wonder if we should also then correct the minutes from our last meeting. I know we've already accepted them as presented. However, in looking at those minutes I see on page 9 that Mr. Turgiss introduced the in-house correction as 1 Cardinal Circle but on page 10, as he pointed out, the motion to approve the assessment was for 1 Cathedral Circle. So I wonder if we should amend those minutes so that the work Cathedral is replaced with the word Cardinal? So if anyone goes back to those minutes, the confusion has been corrected. Or is this just unnecessary?

Mr. Hansberry

That action just occurred not though, right?

Mr. Bergeron

Yes, I see.

Mr. Hansberry

I think the proper thing would be to have it appear on the subsequent minutes, the minutes of this meeting.

Mr. Earley

I think that's right.

Mr. Hansberry

I mean, logically would that make sense?

Mr. Kleiner

I would agree.

Mr. Beregeron

Thank you

Mr. Hansberry

You're welcome. Is there any, there's no public comment Director Kleiner or has somebody joined the meeting since we started?

Ms. Colquhoun

Laura Colquhoun

Mr. Hansberry

Just before we begin that, originally it looked like there weren't going to be any members of the public present but I want the public to keep in mind that the fact that the Board has no oversight of personnel within the Assessing Department. That would include, by extension, Director Kleiner. We are not in charge of the hiring, retention, promotion, disciplining or termination of personnel. Also in the past there have been concerns brought up by the City Corporation Counsel's Office. We have absolutely no authority over the City Corporation Counsel's Office or the personnel in that office. So directing concerns about personnel to this Board is not appropriate because we don't have the authority to act on any concerns that you might raise. So I would ask that you not raise concerns about personnel. If you do raise them, you'll be cautioned and if you persist in continuing along that line of thinking, you will sacrifice your time. So I just want people to be crystal clear on that because if you check in, if you're seeking a redress of grievance relative to some employee in the city, we are not authorized to address that grievance. So at this time, Ms. Colquhoun, if you could, once again state your name please and your address for the record.

Ms. Colquhoun

It's Laura Colquhoun at 30 Greenwood Drive and I was on the meeting last time I just didn't say anything. First, I was taken back by your comments Mr. Earley from the meeting. It is your job to make sure that the Assessing Department is following the rules and regulations of the State of New Hampshire. If a resident finds the Assessing Department personnel is not doing their job correctly, it is the responsibility of the Board of Assessors to take note and make sure that they are following the rules. If you find that you cannot do this Mr. Earley then maybe you should resign and let somebody do the job. Mr. Earley, you may not realize this but it is the assessing personnel that makes up the Assessing Department. Therefore, a resident has the right to address the problem about the personnel and you are treating the public like we're children and we are not. And we do not really take that, it just makes me furious that you think we're children okay. You're running the place like Hitler and I don't like it. Thank you.

Mr. Hansberry

Just for the record I'm Mr. Hansberry but it's probably possible to allow for that error because my maternal grandmother's maiden name was Earley. But once again, I'm Hansberry he's Earley and the other guy is Bergeron. Okay. Comments by members of the Board.

Ms. Colquhoun

Oh boy your job makes me so upset that I made a mistake, but it's still the fact that this Board is supposed to address problems and they don't want to hear them. Thank you.

Mr. Hansberry

You're welcome.

Ms. Ortolano

Laurie Ortolano.

Mr. Hansberry

Ms. Ortolano, if you could state your address please.

Ms. Ortolano

41 Berkeley Street. Chairman Hansberry I find your comments offensive and I read them in the last set of records and sent them to my attorney. I mean, here's a very specific issue I have. You said the scope of our responsibilities are clearly defined under state law, the city charter and city ordinances. The state law says that the Board of Assessors will review all abatement applications. From what I can tell, you don't do that. And I put a right-to-know into the BTLA, paid \$8 and got documents sent back to me and asked if they had any evidenced that the Board

of Assessor's is reviewing abatement applications. They sent me back letters that were sent to commercial properties by our assessors that these properties were deemed denied, with a letter but it said the Board has reviewed your application and it has been deemed denied and they received the letter. However, you didn't review the application and when I've been in the meetings, the assessors come in with a long list of names. They read them all and say all of these are deemed denied. That doesn't mean you're reviewing the applications. So to me, you're not following the law and it would be super helpful if you explained how you are. We have a city charter that says our records will be open for inspection, immediate inspection when you go into the Assessing Department. That's not true. I couldn't walk in and get a property record file. Ms. Kleiner implemented a new rule that if you had multiple file requests, you had to fill out a form. But if I wanted one file, two files or three files and I was in there for an hour, I couldn't get them. They said no. They're not available for inspection and you cannot have them. Never defining what multiple requests meant. I couldn't even get my own property record file. That's the rule of the charter. So the charter has something in it that's written as an affirmation that's a nicety that's not legally binding and not followed. So how do I work with that. And as far as City Ordinances, it would be wonderful if you put out a list of ordinances that are there on the website because, God knows, I can't really find them, that you follow. You know, I have a major concern. I found, in the assessing manual, a document on the protocol that will be followed for tax abatement appeals out of the assessing office. This is assessing work. And what it says is, I came to you as a Board and complained that records are being removed from the assessing office and marched around City Hall and data is being lost out of these files. It happened to me. My file ended up in John Griffin's office for a month. My file ended up in the legal office for God knows how long. I got yelled at for going up there trying to get it. And here's the protocol. Assessing will provide legal with a PDF copy of the entire abatement file with our office including the denial letter sent property record card for the tax year filed and copy of the warrant screen to show the tax bill assessment issued for the abatement year filed. File will be put in the Assessing Legal folder in the S drive. No original record will leave the office. That's not being followed. Your mission statement says you're there to make sure they adhere to policy. What are you doing to adhere to policy? I never even got a response to these record issues and I just discovered this rereading the manual and going over the abatement section. I hadn't read it before carefully. And I told you when I spoke to you that I had, had a conversation with Cheryl Walley about this and she said it was never done that way when Angelo was there and she thought there was a policy and her name's in this policy. No wonder she was right. And where are our assessors, Greg Turgiss as a Supervisor, Louise Brown as a Supervisor of the clerical staff to put their foot down and not allow our records to disappear. That should be your oversight and if you view that as a criticism of a department that you have nothing to do with, none of you should be sitting at that table. Our records should be protected. You know, I also want you to know the data disk that was recently released. I sent an email to Ms. Kleiner a year ago and asked her if she would consider including the depreciation, condition and grade. The subjective factors because we all know in this update depreciation is what's being looked at. And you can't get a list of that. I was

never able to get anyone in the assessing office to help me understand how my depreciation factor compared to other older homes. They would provide no information so if they would add that field to the data disk. Particularly when Vision is going to update these properties in 2022, we would have a complete list of how these adjustments were made. I waited a year. I never bugged anyone. I know how to wait a long time. The data disc comes out and the information is never put on with no explanation. The property sales search, I'm disappointed in that because you can't, you can't click, you can't get a list of any properties. And I believe I wrote to the Board. The dashboard I like a lot. I figured out how to download but I asked Ms. Kleiner a very specific question a couple days ago. That there appear to be sales on the dashboard that are not qualified but they're listed under qualified. I did a qualified list of sales that came up with 657. I put it in the spreadsheet for the public to have but some of the sales have an N in the column not a Q. There's no list of abbreviations to explain what in the NLA field, that series of abbreviation means and Ms. Kleiner only said to me that the information on the dashboard as well as the property search is coming from the CAMA system. Fine. Well why, why are unqualified sales going into the qualified column? This makes it brutally hard for property owners to pick sales. I picked two and submitted mine that technically aren't qualified. I qualified them. I called the agent, I did the MLS review, I looked at them. I think they're pretty good. You can go and figure it out. But they're listed for me to use. And the biggest factor for the public has and the biggest criticism of all your assessors when they come in, and the work and the evidence that the public submits is that their selection of sold properties is poor. They don't pick the correct properties, and in particular, they bomb on grabbing on qualified sales because we've never had that...

Mr. Hansberry

Ms. Ortolano. Ms. Ortolano, I'm going to ask you to take a minute and wrap things up. I've let you go well beyond the allotted time but I'll give you one more minute to wrap things up.

Ms. Ortolano

These are pretty serious issues Dan and I'm disgusted. I'm disgusted with the response I get from Ms. Kleiner. I'm disgusted with what's happened with my records. I'm disgusted that I can't understand the charter. That I don't understand how state law's followed and you do nothing to address that. Except slap our hands and pull the plug if you don't like what's being said. I am disgusted, every one of you should resign and I hope when Rick Vincent gets down here, he's got the stones to push back on the city. He better have a lot of energy, he's going to need it. I am thoroughly disgusted. I will send a blog out and you can read that.

Mr. Hansberry

Okay, thank you. Are there any comments by members of the Board?

Mr. Bergeron

I have none.

Mr. Earley

No.

Mr. Hansberry

There's no need for a non-public session, correct? Director Kleiner? I wish everyone a happy holiday season and once again I want to thank IT and wish them a happy holiday season. 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. We are adjourned at 10:01AM.