Minutes of the Board of Assessors  
Meeting of January 2, 2020

A meeting of the Board of Assessors was held on Thursday, January 2, 2020 in the Auditorium of City Hall. 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  
Louise Brown  
Lynn Cameron

**Other City of Nashua Staff Present:**
Administrative Services Director Kimberly Kleiner

**Mr. Hansberry**

Good Morning and Happy New Year. Welcome to the January 2, 2020 Board of Assessors meeting. I am Chairman Daniel Hansberry and joining me at the table this morning to my extreme right is Lynn Cameron who serves as clerk to the board. Next to Ms. Cameron is Paul Bergeron, one of the Assessors, to my immediate left, is Robert Earley, the other Assessor, and to Mr. Earley’s left is Kimberly Kleiner the Director of Administrative Services. This meeting is recorded by a written transcript and audio tape. Please direct all testimony into a microphone and only one person speak at a time. If you do not already have a copy of today’s agenda, please feel free to get a copy located by the entrance to this room.

Today we will be hearing various requests as listed on the agenda. Please note the decisions may be taken under advisement and involved parties will be notified at a later date. Per the City of Nashua bylaws, a minimum of two or more affirmative votes are required to approve any application. In addition, this board will hear any and all scheduled cases as long as quorums of two voting board members are present at this meeting. Any citizen has the right to contest the decision that this board makes. To appeal a municipality’s decision on an abatement application a taxpayer may appeal either to the Board of Tax and Land Appeals or to the Superior Court, but not to both. Please contact the Assessing Department for more information.

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. When directing testimony to this board, please announce your name and address clearly for the record. Please silence or turn off your cell phones. If you need to have a conversation please feel free to step out into the hallway. Ms. Cameron, are there any changes to today’s agenda?
Ms. Cameron

There are none.

Mr. Hansberry

Does anyone have any questions before we begin?

Is there a motion to waive the reading of the Board of Assessor's meeting minutes from December 19th, 2019, 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, all those in favor of accepting the minutes as presented please signify by saying aye.

Mr. Bergeron, Mr. Earley & Mr. Hansberry (in unison)

Aye.

Mr. Hansberry

Opposed? Nay. Ayes have it, motion carries.

New Business at this time I'm going to recognize Kimberly Kleiner, who is the Director of Administrative Services, and one of her responsibilities is oversight of the Assessing Department. Ms. Kleiner.

Ms. Kleiner

Good morning and Happy New Year. 2019 has been a very challenging year for the Assessing Department but I want to thank all of our staff for their professionalism, their continued dedication, the hours that you have put into this past year and the work that you have completed is to be recognized. And I cannot thank you enough.

Attached to the memo that I’ve issued the board this morning is a little review of all the work that we’ve completed in 2019. This is not an extensive list. There are certainly things that may not appear on this list but I think, as I was reflecting back yesterday, I was thinking of all that we’ve accomplished and I am proud of what we have done. I’d also like to thank the Board of Assessors and the Board of Alderman for their continued support.
We have received an extension by the NH DRA on the 2019 sales ratio study. Our assessors are continuing their sales inspections. We will submit the study to the NH DRA by January 15th.

We are excited this month to work with David Cornell from Cornell Consulting on the assessing management dashboard system which was communicated in our update to you last month.

In December, the Board received a communication, and while it is not common for me to reply on communications, I would like to at least like to recognize some of my comments which may have been misinterpreted. In my update, dated November 21st, I invited people to contact the assessing department or my office on a report of sales that had been submitted by a member of the public; and I’d like to explain why. Our department has been contacted both by phone and in person by a handful of residents who have claimed to receive a letter, not from our office; and I have not seen such letter so I have not physically seen a copy, but I have no reason to believe that these residents haven’t received it; stating that their assessments are incorrect. That’s why I made that statement that I did November 21st. I would encourage any resident who has any questions about their individual property assessment to please contact our office.

While City assessors and I did look at the report, and the report was looked at in an assessors’ meeting, held on Monday mornings in our department with all the City assessors, myself and sometimes Ms. Brown if she’s available. We did not go through every property on the report. We audited a few and we moved on with our business. I do not intend to have our City assessors to go through that report property by property by property. We have oversight by the Department of Revenue. We have statutorily reports and functions that are due to them, that we must complete; one being that sales ratio study and that is the priority at this moment. We have also had a visit from a member of the Department of Revenue who is planning to come sometime this month and start the 2020 assessment review, which the Department of Revenue completes and that is the review of our department by our regulators. So we will continue to gather reports and get ready for that study. At no point did I intend to mislead anyone by the statements that I made to the board in that update. The other thing is I am hearing now that I am; I’ve been contacted by the members of the public; to tell me that I am trying to keep the public from accessing data. That is not true. We have answered thousands and thousands of requests for data. By buying the AssessPro ArchivePro last June, I attempted to put property record cards on the website just like the property record cards that our assessors view. Now there was a problem in December, but it was not our office. Patriot Properties had a problem when they went to run the PDF’s. They are aware of the problem. They are working on it and we hope to have it within the next week. But that was not an attempt to keep data from people. It was just simply a problem that existed with Patriot Properties when they went to run the files. Online there is the capability to email in a request to our department. If you would like to fill out that request and email it in, the staff will email you when the documents are ready for pick up. If any citizen or resident has a question, I am always available. You can simply contact my office 589-3020, or you can come in and make an appointment. If I am available, I’d be happy to see you at that time. Thank you.

Mr. Hansbery

Thank you very much.

There are no communications. Staff items, Mr. Dame you have an abatement for us?
Mr. Dame

I do. Good Morning Mr. Hansberry and all the members of the board.

Mr. Hansberry

Good Morning and Happy New Year.

Mr. Dame

I have presented for your recommendation 325 Daniel Webster Highway which is the State Line Veterinary Hospital, Dr. Roland Huston. I've stated my reasons in your packet as to why an abatement is warranted. After the time I composed this I found an additional sale which I've included in your packet, dated late December 2019 as well. The highlights of my recommendation include review of the subject; the property is the last property on Daniel Webster Highway it abuts the New Hampshire, Massachusetts state line. It's an older building built in 1945, contains about 2,300 square feet of gross building area but it sits on ½ an acre of land and land along the Daniel Webster Highway is quite valuable. Most of the veterinary clinics in Nashua, there may be only 5 or 6 of them in total, are owner occupied. They don't turn over all that often. I was able to find one sale and as I mentioned more recently a second sale in Tyngsboro, that I mentioned in my packet. I placed most of my weight on this sale and buttress by the more recent sale that I found. I found a sale in Hudson, of a newer building, 1978, located on route 102, Derry Street. It's a larger building about 4,300 square feet. It sits on an acre of land, which is twice the size of the subject. It sold in September 2019 for $580,000. The more recent sale in December of 2019 that I found is in Tyngsboro. That's a newer building as well, built in 1997. It's much larger, contains over 10,000 square feet. It sits on a larger lot, 2.76 acres. That sold for $730,000.

I've met with Dr. Huston, I've inspected his property. I've met with him on 2 occasions and earlier on I also had a conversation with him in the summer of 2019. I think I understand what his concern is. In discussing matters with him, we are able come to a mutual agreement in which I was able to address a concern he has regarding what he thought of was the overvaluation of a component of his property, mainly the yard items. In taking all of this into consideration and in equalizing the agreed upon market value I'm proposing a settlement for both 2018 and 2019 of $721,600 for this property. I'd be happy to answer any questions.

Mr. Hansberry

Are there questions?

Mr. Bergeron

No, I don’t have any.

Mr. Earley

Doug, the yard items when up from 14,300 to 34,100, that was due to the 2018 reval?

Mr. Dame

That is correct.
Mr. Earley

Okay. And they are generally?

Mr. Dame

They’re in fair to poor condition, so I was surprised to see that increase and that was essentially the contention that Dr. Huston had and I have to agree with him. Dr. Huston is mindful of the fact that land along the Daniel Webster Highway goes for a high price per acre and although he has not indicated any indication of wanting to cease his practice, he undoubtedly would take that into consideration if he should ever decide to retire and perhaps sell his property. But as it stands now, I feel that he and I discussed matters and have come to an amicable settlement in this matter and I recommend approval.

Mr. Hansberry

I’m just going to read something that’s in your report “I pointed out the sale of the former New England Automotive used cars at 323 Daniel Webster Hwy. which sold for $2,075,060 in February of 2016. The improvements were demolished and the 1.13 acre site was redeveloped for retail expansion. It was leased by the abutting Jordan’s Furniture Store. Effectively, that site sold for $1.65 million per acre. The subject site has .49 acres, which could indicate a land value of as much as $800,000.”

Mr. Dame

Right

Mr. Hansberry

And that would be based on 2016 and we’re in an appreciating market so you would have to assume that $800,000 would be higher 2 years later. This is what I’m struggling with: it seems like at $781,000 he’s maybe getting an assessment that’s below fair market value.

Mr. Dame

When we do an appraisal, a fair market appraisal of a property, we have to consider the highest and best use of the property. The highest and best use of the property, in this case, is for its continued use because he is making productive use of the property. It’s as a veterinary clinic, so its correct comparison should be to other sales of veterinary clinics. Unfortunately, there aren’t that many sales; nor are there that many rentals of veterinary clinics. They tend to be owner occupied. I’ve discovered 2 sales and I feel that I’m obligated to consider the continued use of the subject property as a veterinary clinic, so that his ½ acre of land could very well be worth on the order of $760,000 to $800,000 just by itself. That has to be equalized of course, so equalized at 94.8% the rate for 2018 produced the recommended settlement of $721,600. Now if he should decide to sell it in the future, the buyer purchasing it might consider demolishing the site and who would be the typical buyer? It might by an abutter or it may be somebody else who wishes to reuse the site for another purpose.

Recently we’ve seen evidence of a Burger King, on Daniel Webster Highway become transformed into a Chase Bank site. It wouldn’t surprise me to see somebody willing to purchase this site for re-use, however, and perhaps reuse it for something of that nature. But that hasn’t happened yet. So, the overwhelming consideration is: what is its continued use, and how does it compare to other similar uses to other properties that have sold? I hope I have answered your question. It’s a little long winded.
No, no that’s fine. So, the $800,000 though, when you’re making a direct comparison to New England Automotive, is that $800,000 being compared to the 1.65 million?

It’s included for informational purposes first of all, but it was a change in use. It was a used car lot and an auto body shop that specialized in van conversions for handicap people. That’s what was purchased and from there the buyer of the property working in cooperation with the abutter, Jordan’s Furniture, to build another floor/wing off of the existing Jordan’s Furniture building. So that represents a reuse of the property, it’s not continued use.

But the 1.65 million, that number is from 2016.

Right.

And the $800,000 is being compared to 2016?

$800,000 would be for the New England Automotive site is a 2-acre site I believe, or a little over an acre, 1.73 acres. $800,000 would be an idea of what land is going for, for re-use.

In 2016 though, otherwise you’re comparing 2018 to 2016. You’re saying this is comparing 2016 to 2016.

Right, I also think that these are some of the unit rates that were taking into consideration by our revaluation company when they did the reassessment in 2018 as well.

And you have to build an inflation factor for 2017 and that would compound on that for 2018?

Not necessarily. The rates don’t automatically change every single year. In fact, the unit rate of about a million dollars an acre for Daniel Webster Highway has been in place for a number of years. We see it in the sale of that New England Automotive center, but it was roughly the price paid for the Lowe’s site off of Daniel Webster Highway on Sexton Avenue, and that was back in the 2000’s.
So it's kind of a stable.

**Mr. Dame**

So it’s been kind of a standard for many years, yes.

**Mr. Hansberry**

Alright, any other questions?

**Mr. Earley**

I don’t have any other questions.

**Mr. Bergeron**

No, I don’t either.

**Mr. Hansberry**

Is there a motion relative to the abatement?

**Mr. Earley**

I’ll make the motion to approve the assessment reduction for the property located at 325 Daniel Webster Highway to 721,600 for 2018.

**Mr. Hansberry**

Is there a second?

**Mr. Bergeron**

I’ll second that.

**Mr. Hansberry**

Any discussion?

All those in favor signify by saying aye.

**Mr. Earley, Mr. Bergeron, Mr. Hansberry (simultaneously)**

Aye.

**Mr. Hansberry**

Opposed-Nay?

Ayes have it. Motion carries.

Anything further?
Mr. Dame
No that’s all I have.

Mr. Hansberry
Thank you very much.

Mr. Bergeron
Mr. Chairman, do we need to vote on the 2019 abatement as well?

Mr. Earley
I'll make a motion to approve the assessment reduction for the property located at 325 Daniel Webster Highway to 721,600 for 2019.

Mr. Hansberry
Is there a second?

Mr. Bergeron
I'll second that.

Mr. Hansberry
Any discussion?

All those in favor signify by saying aye.

Mr. Earley, Mr. Bergeron, Mr. Hansberry (simultaneously)
Aye.

Mr. Hansberry
Opposed-Nay?

Ayes have it. Motion carries.

Thank you very much.

Thank you for catching that Mr. Bergeron.

No unfinished business.

Ms. Ortolano.

Ms. Ortolano
Laurie Ortolano, 41 Berkeley Street
Will the reports that are being delivered to the DRA for status of what’s happening in the Assessing office, these progress reports, be available to the public without having to request a right-to-know? And will the Board be receiving these reports to read and will they be included in your package? I’d like to get an answer to that question so I know whether or not right-to-knocks are going to be needed for that information and if any reports have been submitted yet to the, I think I said the DRA but it’s the BTLA, with the order to reassess that was put out on October 29th of 2019.

I’d like to just address quickly, Ms. Kleiner made a statement to thank her staff because it’s been a very challenging year for members of the staff in the Assessing office. But I’d like to thank the public because it’s been equally a challenging year for members of the public in dealing with this Assessing office and the changes that have been made in here. And I think as typical of Ms. Kleiner’s actions, she constantly thanks her staff but she fails to recognize what we in the public have to endure as well.

With regard to restricting access to data, I could not disagree with Ms. Kleiner anymore on what she said and the way she said it. When Jon Duhamel was here, you could go into the assessing office and access property record files as you walked in, as you can in any department in the state of NH. As soon as Ms. Kleiner took over, she became a paperwork flurry. She wanted everything in paper, lots of paper. She got her staff as busy bees doing a lot of paper. Then all of a sudden nobody is available to give you property record files anymore and you have to fill out a form. It was called a multi-request form because if you wanted more than one, you could use the form. But there’s reasonableness in one going into the office and requesting a single file and being told to fill out the multi-form request when you only want one and being told to leave and come back 1-5 days later. In August, when that was in full swing, because Ms. Kleiner came back from a BTLA meeting with a bee in her bonnet, okay, requests for one were taking 3-5 days, that was irritating, unnecessary. I couldn’t even get my own property record file, I was told to leave and come back and I put my foot down on that. I think access to data is immensely restricted. And also, for her to tell you that it’s open for everyone and she’s not restricting, you’ve reduce your staff in that office tremendously. She fired out the clerical coordinator reducing the staff load tremendously. That person has not been replaced. As uncomfortable as that is for you Mr. Hansberry, it’s a public expression and it’s my public input. You don’t have somebody who’s been in that position in what? 4 months? That person handled a lot of these requests. So for Ms. Kleiner to say that we haven’t done anything to restrict access to information. By not staffing your office adequately you are in fact doing that.

Now, with regard to the report that I submitted: 9/1/15 3/31/17 review a citizen’s report of the sales data for residential 1 to 4 family units reviewed for MLS property corrections, changes in depreciation and KRT updates. On November 21st, Ms. Kleiner read a statement into the minutes which personally was attacking to my reputation and continues to be the mode of operation this City operates under. When you put out City Assessors and Members of the Board recently received a report via email analyzing a selection of residential sales from a member of the community. We were asked to review the material. We completed a review. The use of we, made me believe that you, because she said City Assessors and Members of the Board, I assumed that was you. We completed the review and found many inconsistencies, mistaken conclusions, and discrepancies. And then she targets the sales numbers off of use of the equalization ratio. I’m sitting here today to listen to Ms. Kleiner tell you that the review was very superficial, we checked a few. When you come out and read statements like this into the record, what you are doing is destroying my reputation by saying I produced a piece of crap. This was 35 pages of hard work that I put a lot of time into. And what I’m learning today is that
the City really doesn’t have the time or the man power to do the review. I gave you an opportunity to do the review because I didn’t just want to send it to the State. I wanted to work with the City and see if they would do due-diligence for efforts made. It’s apparent in what Ms. Kleiner has read to you today that that will not happen and my avenue to send reports is in fact the State and not the City. It was a nice effort on my part. It was a failure. Now Ms. Kleiner sent me, through the legal office, the 2018 spreadsheet for sales data that is being worked on right now, the 2019, by the office. That spreadsheet was amazing to me; 25 columns of data and all the sales data. That was a great gold to me; to get real data in a format that was Excel that was workable. Okay, so but what I asked for, and Ms. Kleiner didn’t know, I asked for only the 2018. My report was 15 through 17. I didn’t ask for more data because I didn’t know the format of it and I didn’t want the City go through pulling out data and reports that wouldn’t be useful to me. So I asked for 1. They sent me 2 reports; the spreadsheet is what I wanted, it was great, I go back on a right-to-know through Ms. Kleiner and say give me the 15, 16, and 17 spreadsheets and they don’t send them. They send me this hacked up hard data that’s revised. This spreadsheet has got a tone of columns on it, 25. This has got 3. And it’s their effort to combine 15, 16 and 17 sales data into1 sheet to say Laurie’s numbers are wrong. How do I know their numbers aren’t wrong? How do I know they didn’t combine the data incorrect? Give me the raw data, so I can see it. They wouldn’t provide it. Okay, I’m in a hold on that until January 22. The legal office says it’s going to take that long. Supposedly you used it when she came here on the 21st to make her comments to say my data was wrong. She references the study. So what did they look at? But what I can tell you is; the State sent me the summary sheets. The State sent me everything I needed, but I still want it form the City for a very good reason and I’m waiting for that right-to-know to be filled. But you want to know something interesting, the City said no, wait 5 weeks. 23rd of December, I mailed a request up to the DRA to Linda Kennedy, who does the ratio, asked for the very same thing I asked from the City, and I asked for an electronic copy. All I wanted was it emailed. They mailed a CD to my home that arrived on December 26th, with Christmas being on the 25th. It took them a day and half to put the information into my hands. And it was enormously useful. This City is hiding data and screwing with everyone in the public and this Board in enabling it and I’m frustrated.

You know what frustrated me the most about getting this data? I had been after the City for more than a year on all this EYB stuff. You know the first article ran in the Union Leader on October 10th, 2018 with EYB and me saying something’s really wrong. On the 11th, you meet with KRT, you Dan do, and they spill the beans that we have EYB problems. You know it’s not equalized, data’s wrong and in older neighborhoods it’s going to skew the assessments. Nobody gives me those notes, even in a right-to-know on November 14th from an attorney; those notes were hidden from me. Those notes became available in the summer, June, and got rolled up to the BTLA to show them; look at what I found; here’s the problem. The City hid that. And in my request to get EYB data the City came back and said we do not have to construct reports for you that do not already exist; therefore all the depreciation changes, changes to effective year built or grade we don’t have to tell you, which means 14,000 property record cards I have to search by hand. But when I got this spreadsheet from the City for 2018 and then the State, you put all the EYB changes in there, in a column. It’s sortable. I could have this data for my abatement. I could have had this data for my arguments to you that something was wrong. You let me flounder without providing me with the information that was
available and for that I am really frustrated. I feel the City is holding back. When I sorted that data in 2014, the sales data, to look at how many properties had EYB changes? How actively are the assessors changing depreciation? And when do the change depreciation and grade? Because we got a double whammy, that raised our assessment 160,000. Do you know for 2014, when my card was corrected, only 2 properties were corrected for EYB and grade. I’m just going to tell you that is not, out of 1300 plus sold homes, that is not a great indicator to me of equity. EYB alone changes were 14 properties, okay. And I will tell you as I roll that data up through 15, 16, 17 and 18 it’s pathetic, with 18 virtually no changes being made. No condition in EYB, in a market that’s ripping hot, people selling homes and permits being pulled like mad. I’m so disappointed that I’m learning this now in December of 2019 and January of 2020. When I’ve been at this for 16 months and you were sitting on this goldmine that you kept from me. The battle continues.

And as far as hiding data, here’s a hearing sheet that a resident found in their property record file. KRT put together these hearing sheets, if you came in for second reviews. They filled them out and they were supposed to. I have requested mine for 4 months. I just learned that the City lost my hearing sheet and the package I gave to KRT when I asked for a second review, how convenient. But this resident said to me, I’m going to put in a right-to-know for my hearing sheet, I’d love to see it. I said go for it. She puts in a right-to-know and then goes to City Hall to check her property record file for another reason. She finds this hearing sheet, filled out by someone with the initials FR, 2013 it was 215K, had bought the house with many, many issues, gas leaks, plumbing issues, water leaks, wants an inspector, phone number on it, name, any money put in since 2013 was only to fix what was broken in the house. Okay, a sheet, it’s in her file, public, anyone can see it. Here’s the sheet the law office sends…

Mr. Hansberry

Mrs. Ortolano, 2 more minutes okay?

Ms. Ortolano

Yeah. Here’s what legal sends. That day she gets that sheet, her right-to-know gets filled by the City. They take her sheet and blacken it out and inform her it’s not public information; that this sheet has to be kept secret. She already picked it up that afternoon. I’ve got a handful of these that I’ve managed to find in property files that existed, but I couldn’t find one in mine. Which is why I started asking where is mine? Where is my sheet? This is when Ken Rodgers told us were sales chased. What’s written on my sheet? Conveniently lost…this to me looks like we have a lot to hide. And, oh by the way, with my right-to-know that was put in in August 13th, 2019, the City said we will give you those cheat sheets. That was one thing out of the KRT contract compliance that the City agreed to provide to me. I wait 4 months, they delay, they delay, they delay, they pull out, you know, 800 sheets, they send me the 1st batch, 62 pages of blacked out crap. Why did they send it? They obviously reconsidered and decided that all of this needed to be private. Why did they tell me they were going to send it and have me wait 4 months for this? I got 62 pages of this. I didn’t need that. That’s screwing around with residents and I’m tired of it. I’m disappointed. So 2019 was challenging for your staff, let me tell you it was challenging for your residents as well and I’ll guarantee you 2020 will be equally challenging.

Mr. Hansberry

Comments by Board members?
Mr. Bergeron
None.

Mr. Earley
None.

Mr. Hansberry

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

Mr. Earley
So moved.

Mr. Hansberry
Is there a second?

Mr. Bergeron
I'll second that.

Mr. Hansberry
Mr. Earley?

Mr. Earley
Yes

Mr. Hansberry
Mr. Bergeron?

Mr. Bergeron
Yes

Mr. Hansberry
Mr. Hansberry? Yes.

So we are in non-public, based on my watch at 9:40, Ms. Cameron.

Mr. Hansberry
The motion has been made to leave non-public.

Mr. Hansberry

Mr. Earley?

Mr. Earley

Yes

Mr. Hansberry

Mr. Hansberry? Yes

Is there any other business to come before the board?

Is there a motion to adjourn?

Mr. Earley

Motion to adjourn.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second that.

Mr. Hansberry

All those in favor signify by saying aye.

Mr. Bergeron, Mr. Earley & Mr. Hansberry (in unison)

Aye

Mr. Hansberry

Opposed- Nay

Aye's have it, motion carries. Meeting is adjourned at 9:58

Thank you everyone.