

**Minutes of the Board of Assessors
Meeting of February 20, 2020**

A meeting of the Board of Assessors was held on Thursday, February 20, 2020 in the Auditorium of City Hall. The meeting was called to order at 9:00 AM by Acting Chair Robert Earley.

Members Present:

Robert Earley

Paul Bergeron

Assessing Staff Present:

Greg Turgiss

Douglas Dame

Gary Turgiss

Michael Mandile

Louise Brown

Lynn Cameron

Other City of Nashua Staff Present:

Administrative Services Director Kimberly Kleiner, Deputy Corporation Counsel Celia Leonard

Mr. Earley

Good Morning, Welcome to the February 20, 2020 Board of Assessor meeting. I am acting Chairman Bob Earley and to my right is Board of Assessor member Paul Bergeron, to my left, is Deputy Corporate Council Celia Leonard and to her left is Kim Kleiner 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 to 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 a decision that this board makes. To appeal a municipality's decision on an abatement application a taxpayer may appeal to either 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. Earley

Does anyone have any questions before we begin?

This is the 3rd meeting of 2020, can I get a motion to approve the minutes of the non-public and public Board of Assessor meeting from February 6, 2020?

Mr. Bergeron

I would move to approve the minutes of the non-public and public Board of Assessor meetings from February 6, 2020.

Mr. Earley

I'll second that motion. All those in favor say aye.

Mr. Bergeron

Aye.

Mr. Earley

Aye. Opposed?

Motion carries.

The next motion is to approve the Board of Assessor decision report from the February 6, 2020 meeting as presented.

Mr. Bergeron

I would move to approve the Board of Assessor decision report from the February 6, 2020 meeting as presented.

Mr. Earley

I'll second that motion. All those in favor say aye.

Mr. Bergeron

Aye.

Mr. Earley

Aye. Motion carries.

New business, Ms. Kimberly Kleiner Administrative Services Director regarding a division update.

Ms. Kleiner

Good morning.

The Assessing department has remained busy both with our normal course of business; building permit capture, property reviews, new exemption and credit applications and also with preparation for the full measure and list revaluation.

Last evening, February 19th, the Finance Committee approved the contract for the full measure and list. The contract will be on the agenda now for the February 25th, next Tuesday night, for the Board of Aldermen.

On March 2nd at 4:00 pm, the Board of Assessors will hold a special meeting in the City Hall Auditorium. Representatives from the NH Department of Revenue, along with staff from Vision Government Solutions and the Nashua Assessing Department will hold a public start up meeting for that project. We will review the contract and the process of data collection for the full measure and list. We encourage members of the public to attend.

The Assessing Department and Vision has been meeting preparing data collection guidelines, revaluation materials and some of those will be presented at the March 2nd meeting. The Vision team may begin data collection, depending on that start up meeting, as early as March 3rd. Again, we ask our residents to visit our website where a page dedicated to this project is being updated with information as soon as it is available.

We have received a few internal applications for the Assessing Specialist II position formerly held by Lynn Cameron. Louise Brown, Administrative Supervisor, and I will be holding interviews early next week.

David Cornell, our consultant on the management reporting system, has been busy the last two weeks, has successfully connecting Power BI to our internal CAMA system. He will remain onsite over the next few weeks completing these reports.

The initial upgrade of our CAMA system to AP5 has been completed. The final step, testing and confirmation of our MS-1 report, is currently underway. The MS-1 report, annually due to the NH Department of Revenue, is the City of Nashua's formal reporting to the state on all property values, exemptions and credits, and is used in the calculation of the city's tax rate. We expect this final step to be completed within the next week, with the system going live by the end of the month.

That's all I have.

Mr. Earley

Thank you, Kim.

Next item communications; there are none. So we'll go to staff Items. Amanda Mazerolle has some credits.

Ms. Brown

Good Morning, Louise Brown with the Assessing Department, I'm going to be presenting the credits for Amanda.

Mr. Earley

Okay.

Ms. Brown

Before you is a list of Veteran's Credits with a recommendation of approval.

Mr. Earley

Can we vote on the approvals and the denials at once?

Ms. Brown

Separately.

Mr. Earley

Okay.

Can I get a motion?

Mr. Bergeron

I would move to approve the 9 Veteran's Credit recommendations submitted by the Assessing staff.

Mr. Earley

I'll second that motion. All those in favor.

Mr. Bergeron

Aye

Mr. Earley

Aye. Motion carries.

Ms. Brown

Then the second item is a list of Veteran's Credits with a recommendation of denial for various reasons.

Mr. Earley

Any motion?

Mr. Bergeron

Sure, I would move to deny the Veteran's Credits in accordance with recommendations of the Assessing department. There are 7 of them.

Mr. Earley

I'll second that motion. All those in favor say aye.

Mr. Bergeron

Aye.

Mr. Earley

Aye. Motion carries.

Ms. Brown

Thank you very much.

Mr. Earley

Thank you, Louise.

Next, Doug you have some abatement withdrawals?

Good morning Doug.

Mr. Dame

Good morning members. I have 2 groups of withdrawals that have come into our department since the last meeting. These are all 2018 appeals. The first group is known as Nashua Linear Retail Properties, I have 6 for which the tax representative has asked that they be withdrawn and has filed with the Board of Tax and Land Appeals a withdrawal. The second group, a group of 8 in total, from Whiting Building LLC, the attorney representing the owner of that property has asked that these properties be withdrawn and has filed with the Board of Tax and Land Appeals a withdrawal.

Mr. Earley

Any questions Paul?

Mr. Bergeron

No

Mr. Earley

I don't have any questions. Can I get a motion to approve the withdrawals as presented by Doug?

Mr. Bergeron

I would so move.

Mr. Earley

I'll second that. All those in favor say aye.

Mr. Bergeron

Aye.

Mr. Earley

Aye. Motion carries.

Thank you.

Mr. Dame

Thank you.

Mr. Earley

Is Gary here?

Mr. Bergeron

Yes

Mr. Earley

Gary you have 1 abatement the one we spoke of, last meeting we are just going to formalize that vote I guess?

Mr. Turgiss

That is correct.

Mr. Earley

Can I get a motion to approve the assessment settlement for 2018 & 2019 for the property located at 7 Quinto Driveto to 325,000?

Mr. Bergeron

I would so move.

Mr. Earley

I'll second that. All those in favor say aye.

Mr. Bergeron

Aye.

Mr. Earley

Aye. Motion carries.

Thank you, Gary.

Mr. Turgiss

Thank you.

Mr. Earley

Next up is appointments; Ms. Laurie Ortolano. Laurie.

Ms. Ortolano

Good morning, Laurie Ortolano 41 Berkeley Street. A couple of items here; I was going to address the contract, I had some concerns but I'm going to wait till the meeting in March when you hold your special meeting which will be perfect to address some of those concerns.

I talked a little bit at the last meeting about policy and the opportunity to develop policy, and I'd like to address another policy issue which is the handling of our records down in Assessing. It used to be, the practice in the office used to be that any assessing record, property record files were not allowed to leave the office. Angelo had a strict rule that all records stayed in the assessing office, and anyone who wanted a record in City Hall could obtain a copy but the original was always maintained in the office.

When I started looking at records more than a year ago, I know I could not take anything out of the office, even if I wanted to go outside and sit at the table where there was a chair and a table to work on it, you couldn't do it. I was told no, the records have to stay here. My property file has been completely mishandled by the City because they do not protect the records here any longer.

Jon Duhamel did not enforce the policy that records couldn't be removed and more than a year ago when my property was being reviewed by KRT, in October, I went to assessing to get my property record file and it had been taken by John Griffin up to the CFO's office. It stayed up there for quite a while. It's referenced in emails, and information in my report is, in my property record file, is referenced in some emails and I believe information that was in there, it's now lost. I've been told that information is now lost from my file. That they can't locate a hearing sheet, and they can't locate the packet that we provided to KRT and the City; we provided 2 that had comparables to address the concerns we had with our property assessment. So it ends up in John Griffin's office for upwards of a month. I objected to that with Jon Duhamel. I said I didn't think it was right that a CFO should have my file, he's not an assessor. It makes its way back down to assessing. When Ms. Kleiner comes in, my abatement goes missing. It's not available, it's not downstairs. I then, interestingly enough during that time in December, the Mayor, had been concerned about his property record file being looked at by me, and he went and took his property record file and he carried it for 6 weeks. He announced at the Board of Aldermen meeting, I've been keeping my file on me for the last 6 weeks anticipating that a member of the public would address it. And I did address it, end of November, or beginning of December. When I went down to Assessing, a couple of days later to get his file, it wasn't available, it wasn't there. Okay, so nobody should have their file on them. I can't walk around and leave City Hall with my file.

Then I went to Assessing in August to look at the KRT abatements and they were all on Cheryl Walley's desk and when I walked in I didn't expect to get them but they were all

sitting there. I obtained all the KRT abatements. A few days later I came back because all the information that was there I hand wrote notes for tables I was trying to produce, to look at how abatements were handled, and one of my hand written notes I couldn't read, so I went back to get the KRT abatement file and I had been told by staff that Kim had taken them all up to her office and they were no longer in the assessing office, or available. That should not happen. And they weren't available. I couldn't get them.

Now, and actually, I went to Assessing, within the last month, to get my abatement file for my attorney; he wanted a copy of everything in it. I went down to Assessing, I was told by Lynn, it's up in legal. And sure enough, Legal had the original file up in their office; not a copy but the original file. And when I when up there to look at it I was pretty directly scolded by Attorney Bolton for being up there. It's inappropriate for me to be up there, because I have counsel. But I was only up there to get the record, that's a public record that not just my public record, it's owned by everyone in the City. So we are no longer safe guarding records. We did a photo op where I think Greg took all these property files stored in Jon Duhamel's office, not even in the fire proof vault that were being collected, wheeled them up to the Mayor's conference area and took a picture. Did my stuff fall out when you took them out of downstairs? Did we lose the papers there? We don't know. All I know is information is now missing from my file and my file has been out of the Assessing office repeatedly. I have called other assessing offices and talked with other chiefs. They treat those records sacred. They don't leave the office. I don't know if the DRA has regulations, I'm going to look in to that and the ASB on how property record files or data should be maintained in an office. Maybe they don't may be they do, I'll figure it out. But we should have a policy whereby nobody gets to walk around with the record files or take them; take a copy, copy is fine; but the originals? What you're doing is removing information that belongs to the public. Anyone can come in and look at my property record file. It's not just mine, it belongs to everyone in the City, and they have a right to access it; and when individuals remove it, that right is gone. So I would like you to consider some type of policy or practice where this does not happen any longer. The experience people in Assessing, who I look at, Louise and Greg, they're not speaking up to say, we don't take the records out of the Assessing office. Nobody's speaking up to stop it. Everyone's going along with it, and it's not a good practice. I'm not happy my information is missing and I will never know what happened to it.

I want to address with you a property, a concern I have with the property.

Okay let's see, it was on now it's not. Okay it's coming back on, can we make it larger? I don't know if that shows.

Ms. Cameron

It self-adjusts.

Ms. Ortolano

Okay it's losing its signal on and off so we'll just have to go with it... Okay it self-adjusts.

Okay. This is a property at 500 Main Street and this property is particularly interesting to me because I went and pulled the permits on this. It had a permit in 2004. And the permit in 2004 was to replace a boiler. That's what's on the permit down in the office. The permit has remained open with a check back for 2018, so that's 14 years. Another permit was pulled down in the permit office in 2010, which was to rebuild, replace the garage and rebuild to a bigger foot print and add a half story with storage up above. That never even made it to the property record card. So I don't know what that's about. But this house is noted in the comments section, now you can see 11, 13, 14, 15, 16, 17 & 18 this property has been reviewed and in 15, 16, 17 & 18 it's only been an exterior review. When you look at GIS on the exterior in 17 a large deck was put off the back. It's not on the card. So I'm questioning if anyone really went and did an exterior review, because that deck and that landing should have been caught, it's big. I only suspected because it's a ranch house that on a fairly large lot, 1.3 acres, probably had a patio or a deck on the back, and it did. Brought up GIS, had a big deck, maybe 250-300 SF. I don't know how you miss that. But GIS pictures going back to 2017 show the footings going in, the sauno tubes. If you went in 17, you would expect it to be taxed in 18. It's not on the card. But the other interesting thing is there's a check back in 18, they went in 18 but in the notes section the last note says: added air conditioning, check back in 2018 under construction. This property has been listed as under construction for years with internal work going on but nobody is getting in. And there's no note in the comments section that they're actually talking to the owner. They seem to be getting information that it's 25% done, 50% done, whatever, but there's no indication that that's happening. This is a great property to ask your legal office when do you take action? They have liked to say, Attorney Bolten we'll do something about this. If you have a property owner that has a permit open for 14 years on construction and you're not getting in for 5-6 years, when do you stop believing that it's still under construction and assess it? The other thing is, it's getting, it was supposed to be check back in 18, it's check back with no note, it's 19 goes by they never go back, 20 is here now and it still got an under construction depreciation of 25%. This is really high; I don't understand why we keep that on the property record card. There's a story here, and I think we should understand what the story is, but I view this as a mishandled property.

The other one is owned, is a property that is a duplex owned by the same family and it was a totally rebuilt duplex. They purchased the property, tore it down put in a new foundation, put up a brand new duplex. That's fine.

Mr. Earley

What's the address on that?

Ms. Ortolano

2 Markar, M-A-R-K-A-R, 2 Markar Street. And a matter of fact, here's a picture of it, you can see. It's a newly built, newly constructed. This is 2017 GIS picture as of 4/15/2017, the month of annual inventory. Okay and when you go back and you look at 16 you see the foundation poured, a brand new foundation and then in 17 you got the whole house up. Okay it doesn't mean the interior is finished but the house is up. If you see, it says in

the notes section, we removed under construction and we completed the project for 2019. But when you look in the depreciation section the under construction code is never removed. And it's still getting a 15% discount. That takes 30,000 off the value of the property. It concerns me when I see this because you're in AssessPro, you're putting a note in, why are we not taking the depreciation off and rerunning it? You know these are 2 examples and I could give you 20 more, but I'm not going to do that. And I'm going to continue to post things out on the web like this and bring these up as attention items, because they're concerning to me. I'm fighting for equity and this is what I'm seeing in my City, it's unacceptable.

The other item I wanted to definitely talk to you about is swimming pools. I put a post up on pools. I asked Jon Duhamel a year ago in January, why the yard items, by KRT, were doubled; pools, tennis courts and other yard items were doubled. And Jon said to me you're going to have to wait for the USPAP comes out. I addressed yard items at this meeting and I met with Kim Kleiner and I talked to her about these yard items; why did they double? What was happening...there's minutes and notes that show KRT was going to be invited in to talk to the public. You folks were going to let the public talk to KRT, you cancelled that and we never had an opportunity to talk to KRT, so we could never figure out why this was done. So I believe somebody up here knows the answer to that question and I think you oughta answer it for the public.

But what's happened with the pools, is you had a member of the community that filed an abatement on a pool. I didn't even know this member of the community had a pool, okay. When I talked to Jon Duhamel in January of 2019, I was just digging through data looking at these yard items saying wow these are so weird, these don't even make sense. I owned a pool in Litchfield and I went back over there and looked at my 1995 pool on my card and it's assessed for like 10 grand. Pools in Nashua have gone up 25 to 45,000 for assessments. It's absurd. This individual went to the 2nd informal hearing and had her informal hearing sheet, which I got a copy of, and they wrote pool's too high need to be changed. Cool, okay. My understanding and based on the emails I received from the City, the assessors thought the pools were too high. Gary and Mike thought these residential pools were ridiculous. And in fact, Gary had Mike change this property owner's pool, take it down. Okay. Then there was a series of emails where Louise Brown is saying, hey this assessor could get fired for doing that; we've fired people for that, taking down a single pool, and we can't do that. Then there's some redacted emails from Jon Duhamel to the assessor, and then all of a sudden the pool value is put back on the property card. The issue there...and the community member was called into Jon Duhamel's office and he said, hey, you can't change a single pool, you gotta change the pool tables and treat all the pools the same. Well that kinda makes sense, and he said I can't do that. I can't change the pool tables. At the time of that meeting I really questioned what was going on because he is the one who changed the building code 72 tables, right at that time. Greg is contacting Jon Duhamel saying I've run a back of the envelope kind of analysis, quick analysis; these building code 72's are too high can you take it down to 110? Jon says sure. He goes into the tables, he asks KRT do you mind if I drop these? KRT says go ahead; he drops them to 110. That's fine but then he tells the homeowner, a residential homeowner, I can't help you. I'm sorry. This can't be fixed. It's as if you're putting the screws to all the residential

property owners. KRT has said pools are for rich people and the rich people with pools in Nashua are going to be slammed and that's what you did. Now when KRT came in and did abatements they used one pool property as an example. The pool is on the property record card for 40 grand, it's a gunite pool. When they applied it to a sales grid and looked at it they put at 15. That's the max they would give it. I happen to agree that that's the proper assessment number. I just had an appraisal done and I talked to a professional appraising company and they said to me we will never place a pool above 16 and the conditions have to be right for that; like what's the size of the lot? We have heard our assessors say, our residential assessors say, that pools affect the sale of a home in a negative manor. When the assessors said that I did some research, I found the assessor's statements were true. The time on the market extends when you have a swimming pool, because a lot of people don't want them. And if you have a pool in a yard with a very small foot print where you take out your green space or there's safety issues with children, they're even harder to sell. So this concept that pools add value between, you know 10 to 15 makes sense to me and it's what I see over in the town I left, 10 grand. Okay. Your pools now are in neighborhoods that are all ranch neighborhoods that have in-ground pools, and they're putting 30, 40, 42,000 on these pools. That's a massive adjustment on the assessment that's going on swimming pools. I'm upset because I feel like this City lied to the public. First of all they should have addressed it. The assessors should have stood up and said this absurd and they did in a way, but they backed off. And this individual who wanted the pool fixed is in an appeal process. I think the BTLA will grant it. I really do cause it's so ridiculous. But you should do the right thing and fix the pool tables for everyone. I gotta list of pools in the City but it involves businesses as well, residential I'm going to say, I don't know, maybe 6-7-800 swimming pools. If you could change building code 72 and knock assessed values down 24 million, you oughta be able to change swimming pools, which isn't going to be much more than that, and help the residential property owners that got slammed. They shouldn't have to wait 5 years. This was just handled wrong and makes me very distrustful of the office when I see what was done and no assessor stood up to take a corrective action.

Thank you.

Mr. Earley

Thank you. Next do we have any comments by members of the Board?

Mr. Bergeron

No.

Mr. Earley

I do not. We do have a non-public session.

Mr. Bergeron

Would you like a motion to a...?

Mr. Earley

Yes I'm looking for the sheet. Do you have it?

Mr. Bergeron

I do.

Mr. Earley

Do you want to read it?

Mr. Bergeron

Sure.

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

Mr. Earley

I'll second that motion. Do you have any discussion?

Mr. Bergeron

No discussion.

Mr. Earley

All those in favor, we have to take a roll call.

Paul?

Mr Bergeron

Aye

Mr Earley

Bob Earley aye. Motion carries, we are now in non-public session. (9:32 AM)

Mr. Earley

Can I get a motion to seal the non-public minutes?

Mr. Bergeron

I would move to seal the minutes of the non-public session because divulgence of the information would likely one affect adversely the reputation of any person other than a member of this public body and two render the proposed action ineffective.

Mr. Earley

I'll second that motion. Paul?

Mr. Bergeron

Aye.

Mr. Earley

Myself, aye. Motion carries, we're in public session.

Can I get a motion to adjourn?

Mr. Bergeron

Just one question.

Mr. Earley

Okay.

Mr. Bergeron

Did we formally move to accept the abatement recommendation on the Trio Real Estate Management property?

Mr. Earley

Yes.

Mr. Bergeron

We did, okay. Then in that case I would move to adjourn.

Mr. Earley

I'll second that. All those in favor

Mr. Bergeron

Aye.

Mr. Earley

Aye, motion carries. We are adjourned (9:59 AM).