

**Minutes of the Board of Assessors
Meeting of April 18, 2019**

A meeting of the Board of Assessors was held on Thursday, April 18, 2019 in Room 208, 2nd floor of City Hall. The meeting was called to order at 8:15 AM by Chair Robert Earley.

Members Present:

Daniel Hansberry

Robert Earley

Assessing Staff Present:

Greg Turgiss

Louise Brown

Michael Mandile

Amanda Mazerolle

Cheryl Walley

Other City of Nashua Staff Present:

Acting Administrative Services Director Kimberly Kleiner, Chief Financial Officer John Griffin, Corporation Counsel Steven Bolton

Minutes of the Meeting:

Regarding the minutes of the previous meeting, the following motion was made:

MOTION BY Daniel Hansberry to waive the reading of the minutes of April 4, 2019 and accept and place them on file.

SECONDED BY Robert Earley

VOTE:

Daniel Hansberry-YES

Robert Earley-YES

MOTION PASSED

Ms. Kim Kleiner, Acting Administrative Services Director, told the members that yesterday morning Mayor Donchess thanked Mr. Dominic D'Antoni for his service to the City of Nashua which is quite extensive. She said he actually served 22 years on this board. Mr. D'Antoni served 12 of those years as chair. The Mayor is speaking with a number of people that have come forward that would like to serve, so we will have someone very quickly.

Ms. Kleiner asked the members to select a new chair. At that time Mr. Hansberry expressed his wish to be chair and Mr. Robert Earley also expressed his wish to be chair and Attorney Steven Bolton was asked to advise on how to handle this tie vote. He answered there are a variety of things that could be done and offered the following suggestions: flip a coin, have another vote when a third person comes on, have a member serve temporarily or choose to alternate each meeting temporarily until there is another member that can break the tie vote. The consensus was to alternate chair each meeting until the third member is appointed beginning with Mr. Earley acting as chair for this meeting.

Abatement Requests Presented:

A complete list is available in the Assessor's Office. Regarding a 2018 abatement presented by Commercial Assessor Greg Turgiss, Mr. Hansberry recalled that the board has acted on this previously within the past year. Mr. Turgiss confirmed and said the update wiped that out and

then the assessment went back up for 2018. Mr. Turgiss said the current owner bought his partners out and hopefully will be able to put money into the business, but right now it is what it is. The board agreed with the proposed 2018 assessment.

Regarding the 2018 abatement for the property located at 27 Countryside Drive presented by Residential Assessor Michael Mandile, he explained that the septic system failed in December, 2017 and it was corrected in August, 2018. Since it will be operational 4/1/2019, the taxpayer is aware that there will not be any adjustment for this year. The board agreed with the proposed 2018 assessment.

The board members were sent a spreadsheet listing several properties for which an approval has already been granted by the members on the 2018 abatements filed by the taxpayer. These revised assessments were originally lowered to 100% of market value as determined by a sales analysis. Since these have been processed, the municipality has received the 2018 median equalization ratio of 94.8% from the State of NH Department of Revenue Administration. These previously approved abatements are coming before the board today as an in-house correction and approval is recommended for an additional abatement to reduce the assessment and credit the 2018 property taxes on these properties by adjusting these to the official 94.8% median equalization ratio. The board approved each of these credit abatements.

Regarding an abatement presented by Mr. Mandile for the property located at 219 Pine Street, Mr. Hansberry said this is a classic example of why it is prudent to remain in the general neighborhood, as Mr. Mandile did, and not hopscotch around the city when looking for comparable values. He cited how housing can change quite dramatically even when staying within a short distance of the subject property. He suggested that Mr. Mandile's analysis should serve as a reference model to demonstrate to abatement applicants the importance of this concept.

Regarding elderly exemptions, Mr. Hansberry asked if the applicants just bring in the current year for data. Assessing Administrative Specialist I, Ms. Amanda Mazerolle, advised they look at income for prior year, 2018 and current assets or as of the date of the application. Mr. Hansberry said going forward it would be interesting to track the baby boom generation. The first of this generation is currently turning 73 years old. He said he wonders if some may shelter their assets, as they move into their mid-70's, in irrevocable trusts. We might then see a small or considerable amount of value coming off of the tax rolls. We should probably track this because the baby boom generation is the second largest in history. Ms. Mazerolle said we do keep track of those that have been approved. Mr. Hansberry said he thinks it is a forward-looking issue, so he asked that the board be kept informed if the office sees an increase.

Ms. Mazerolle presented lists of properties for which a 2019 application for a 'Standard Veterans' (per RSA 72:28), 'All Veterans' (per RSA 72:28-b), and 'Service Connected Total Disability' (per RSA 72:35) property tax credit and 'Blind' exemption (per RSA 72:37) has been received. Ms. Mazerolle advised she and Ms. Brown have reviewed each of these applications extensively and for those that do not meet the criteria, they are recommending denial and for those that do meet the criteria, approval is recommended. There are separate lists for denials and approvals for each of these credits/exemptions for the board to sign to designate the decision they are rendering. The members each signed these lists as presented.

Ms. Brown said Assessing Administrative Specialist II, Ms. Lynn Cameron, is unable to be here this morning so she said she will be presenting the exemption lists for Ms. Cameron. There are 6 applications for 'Solar Energy System' exemption (per RSA 72:61) and 2 applications for "Improvements to Assist Persons with Disabilities" exemption (per RSA 72:37-a) on the respective lists for the board's signature. Ms. Brown advised these have been reviewed and

approval is recommended. The members had no questions and each signed these lists approving these property tax exemptions.

The members were sent a copy of an A-9 Form filed by The Tabernacle Church of Litchfield. This is a required form to request a religious property tax exemption. The Tabernacle Church is seeking this exemption for their newly purchased property located at 25 Cornell Road. The form was signed by the treasurer of the church, Mr. David Payne. The board was advised that Mr. Payne is here at the meeting to answer any questions they might have. Mr. Payne was then thanked by the board for coming to the meeting and was asked if the resident of the house, Pastor Miller, still serves as a pastor of the church. Mr. Payne said he serves as an associate pastor and the reason the church moved him to this particular house at 25 Cornell Road is because his wife is now in a wheel chair so this two-bedroom house is perfect for them. Attorney Bolton asked Mr. Payne if he could explain what services are rendered out of the Nashua house. Mr. Payne answered that there is a little extension of a Christian school for their niece but other than that the purpose is for the ministry. He has more time to take care of his wife who has become an invalid. Mr. Hansberry told Mr. Payne the issue he is struggling with is there was a case that went before the NH Board of Tax and Land Appeals (BTLA) and was denied. It was a Baptist minister in Pelham, NH who was starting a church in Portsmouth, NH and the authorities he answered to were in Medford, MA. Mr. Hansberry said this church is in Litchfield, NH and you have to leave Nashua and go through Hudson to get to the church in Litchfield. This is about a seven-mile drive and what the BTLA cites in their decision is that the parsonage should be on or close to the property. Mr. Payne told the board he is aware of a similar NH Supreme Court ruling and he just came to answer the questions the board might have. Mr. Payne told the board whatever they decide they decide. Mr. Earley told Mr. Payne he will receive their decision in writing and should the organization decide to appeal the board's decision, the appeal can be filed in either the BTLA or NH Superior Court. At 8:45 AM Mr. Payne thanked the board and left the meeting.

Ms. Brown notified the members that the office has received the memo for the schedule of the July tax billing and may have the warrant after the next meeting. She told the members she may be calling them to come into the office to sign it explaining that the warrant has to be signed before the bills go out.

Appointments: Ms. Laurie Ortolano regarding assessing-related matters

Ms. Ortolano told the board there are a couple of things she would like to mention. Firstly, she received the packet for this meeting but she did not receive any of the exemption material. She said she let that go at the last meeting and did not say anything but the last time this came up was when Mr. Hardy appeared before the board regarding his exemption. There was a memo included in the meeting material sent to the board regarding this. She had asked former Chief Assessor, Jon Duhamel and Ms. Brown for a copy of that memo and they told her she could not get it. She subsequently received the letter because it is a public issue. Ms. Ortolano asked Attorney Bolton if he had advised this material not be provided and Attorney Bolton said he does not talk about the advice he gives to his client. Ms. Ortolano said if it is a public meeting and the discussion is in a public meeting, if requested the material should be provided. She said she understands why the income and asset information of an elderly exemption applicant would be protected but she does not understand why the material being discussed in public session is not sent to her. She said she knows that Mr. Hardy's denial is heading to the BTLA on appeal. Ms. Ortolano asked that someone please follow up with her regarding this being public or non-public.

Ms. Ortolano said Mr. Magovsky raised the question about having his property discounted further due to the land issues and he and I have since discussed this and she told the board she has encouraged him to accept the assessment that was approved by the board and not go to

the BTLA because it will be 18 months to two years before that is handled. Speaking to Mr. Hansberry, Ms. Ortolano said you made an interesting comment about that street (Farmington Road) being thought of as a nice neighborhood. I did not know that because I have only been here five years. My first impression with the poles is it was not a nice neighborhood and then I saw pictures of what the neighborhood looked like before the trees were cut down. I am almost surprised there was not a push by the city to not allow that to happen.

Ms. Ortolano pointed out that Ms. Kleiner said earlier in the meeting that she is speaking to people interested in the open board seat. She said she is going to challenge that. Ms. Ortolano said she does not know if there is an alternate member.

Ms. Ortolano said her next matter is a private matter and she would like to request a nonpublic session because it effects the reputation of a worker. She said she is trying to be sensitive to matters which if discussed publicly would affect the reputation of an employee, but she is happy to speak in a public session, if not allowed to speak in non-public. Mr. Earley suggested we discuss this at the next meeting in a non-public session because the members do not have any information on the topic. Ms. Ortolano said she will not be submitting any information prior to the meeting. She will not be asking the board members to take any action. Ms. Ortolano said she just wants to give the members information and let the board members do the research. Mr. Hansberry said he would feel more comfortable scheduling this at the next meeting. He told her she would not have to share the material with the board secretary as it could just be submitted in an envelope marked 'confidential'. Ms. Ortolano said she would not know how to do it confidentially and she really worries about giving information on this topic ahead of time, so she asked that she be scheduled at the next meeting for a non-public session and we will have a discussion then. The board agreed.

Non-public Session:

At 9:00 AM the following motion was made:

MOTION BY Robert Earley that the board go into non-public session for the purpose of discussing 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 91a-A:3, II (c).

SECONDED BY Daniel Hansberry.

VOTE:

Daniel Hansberry – Approve

Robert Earley – Approve

MOTION PASSED

At 9:08 AM the following motion was made:

MOTION BY Daniel Hansberry to seal the minutes of the non-public session because divulgence of the information would likely affect adversely the reputation of any person, other than a member of this board.

SECONDED BY Robert Earley.

VOTE:

Daniel Hansberry – Approve

Robert Earley – Approve

MOTION PASSED

MOTION BY Daniel Hansberry to accept the lists of exemptions as presented by Ms. Amanda Mazerolle with the rendered decision as given on each list.

SECONDED BY Robert Earley.

VOTE:

Daniel Hansberry – Approve

Robert Earley – Approve

MOTION PASSED

MOTION BY Robert Earley to adjourn at 9:10 AM.

SECONDED BY Daniel Hansberry.

MOTION PASSED

*Transcribed by:
Cheryl Walley
Department Coordinator*