A special meeting of the Board of Aldermen was held Tuesday, April 30, 2019, at 7:00 p.m. in the Aldermanic Chamber.

President Lori Wilshire presided; Deputy City Clerk Judith Boileau recorded.

Prayer was offered by Deputy City Clerk Judith Boileau; Alderman-at-Large Ben Clemons led in the Pledge to the Flag.

The roll call was taken with 11 members of the Board of Aldermen present; Alderman Gidge, Alderman Tencza and Alderman Lopez were recorded absent. Alderman Dowd arrived after roll call at 8:00 p.m.

COMMUNICATIONS

From: Lori Wilshire, President, Board of Aldermen
Re: Special Board of Aldermen Meeting

President Wilshire

I did hear from Alderman Tencza, Alderman Lopez and Alderman Dowd, they won’t be here. Alderman Dowd may be here later. Ok we are meeting tonight to have a discussion on Accessing. I ‘m going to invite the acting Administrative Services Director up and whomever she’d like to bring and I am going to turn it over to her and dismiss the Clerk. Thank you Madam Clerk.

PRESENTATION

Assessing Department Update

Kim Kleiner, Administrative Services Director/Chief of Staff

Good evening, thank you President Wilshire, Members of the Board of Aldermen for having us here this evening. My name is Kim Kleiner, I am the acting Administrative Services Director and the Mayor’s Chief of Staff. To my right I have Louise Brown, she is the Administrative Specialist and the lead of our Administrative Team in Assessing. To my left is Greg Turgiss and he is our Assessor III and also our Commercial Assessor within the Department.

Briefly, here is the current organization chart. So as you will see Louise leads three administrative staff members; there are four assessors within the Department, all reporting to me. What I would like to start with this evening is a little bit of an overview of the Department, where we are and what we are currently working on. So at this time, I’d like to turn it over to Louise to speak about some of the administrative duties.

Louise Brown, Administrative Specialist

Thank you President Wilshire and Members of the Board for allowing us to be here tonight. What I’d like to do is start by giving you a little bit of history on Greg and myself and the Department and how long we’ve been there. I began working for the City of Nashua in July of 1998 as a Motor Vehicle Clerk. I was recruited to the Assessing Department in 2000 as a Deed Specialist. When the Exemption Specialist position was eliminated, the personal exemptions and credits were assigned to my position. In 2006 I was promoted to the Assessing Administrative Supervisor position. My current duties include proving leadership, knowledge and supervisory skills necessary to oversee the management and administrative functions of the Assessing Department. Also to oversee and maintain a highly professional customer service support system both at the counter and on the telephone. I work
in collaboration with staff in other departments to problem solve, consider other department’s moving parts and how it effects our organization as a whole. I’ve had the privilege to work for the City I was born and raised in. I appreciate the opportunity to assist every person I am able to whether they are co-workers, other municipalities, or members of the public. I also assist in teaching exemption and credit workshops for the NHMA, educating other municipalities and appraisal companies.

Greg Turgiss has been with the Department since February of 1999; initially as a data collector. He became a residential assessor in December of 1999. After taking all of the necessary courses and having the required experience, he became a DRA Certified Property Assessor and an NHAAO Certified NH Assessor. His duties included locating, identifying and performing data analysis on residential properties; qualifying sales through field inspection and data analysis; processing residential abatements filed with the City and presenting them to the Board of Assessors. He represents the City at the BTLA in Nashua Superior Court in abatement cases; assists taxpayers with any questions, comments, concerns they may have and assists with projects throughout the Department including data collection and analysis for assessment updates.

He was again promoted to Commercial Assessor in 2016 and due to the hard work, education and lengthy experience he has gained, his status was elevated from DRA Certified Property Assessor to DRA Certified Property Assessor Supervisor in 2018. This status allows Greg to exercise general supervision over revaluation projects, conducts sales surveys and establish base values for land and buildings, prepare sales surveys, establish charts to be used in revaluations, prepare reports, supervise informal reviews of property assessments with property owners, oversee any revaluation by assisting the municipality to ensure the revaluation is performed in accordance with State laws and rules. Assist the municipality to ensure that it is in compliance with the revaluation contract is adhered to. I have had the opportunity to work with Greg from 2000 to the present and his growth in the department is something to aspire to. He has become one of the top individuals I have been able to depend on with the changes that have occurred within our Department.

I’d like to just talk about what we do on the administrative side. So the administrative side, what we are doing from January until now is process exemption and credit applications. The deadline to notify tax payers for us is July 1st. So the new and renew for elderly and disabled we have 472 applications that we need to process. Veteran’s credits under RSA 72:28, 72:28B and 72:35, 217 applications that we need to process. Blind exemptions, there are six. Solar exemptions there are 40 and we also process A9’s for any parcels that are applying for a charitable, religious or educational exemption. So that’s 239 applications that we need to process and that is something that is done annually. These need to be prepared and presented to the Board of Assessors with staff recommendations.

We also deal with property transfers and updating records. Transfers due to a Deed being recorded through Registry of Deeds, we review Deeds, Plans and check them against GIS for accuracy and validity. We process notices to towns and cities from Superior Court, the Probate Department. We process name changes due to marriage or divorce. We process address changes; with the tax billing coming up we need to make sure all that stuff is correct.

Exemption and Credit Workshops: So Assessing Staff conducts workshops at various sites throughout the City informing tax payers about available exemptions and credits to reduce their property taxes. So we went to the Senior Center in January, we went to Jensen’s in late January and just a couple of weeks ago attended the Mayor’s Senior Summit to give information there as well. We provide information regarding assistance available to any residents in the Greater Nashua area if we can help them, we will.

What the administrative staff is working on right now, we are preparing for file capture. The tax bills are going out soon so we are going through reports to verify all the information regarding exemptions and credits is accurate. We prepare the Board of Assessor meetings; it is a bi-monthly process so it is information that we have to gather.
ahead of time and mail to them and then go through it with them at the meeting. We are going through data entry and QC. We review and process plans and caveats that have been recorded at the Registry of Deeds. Right now is a busy time because of the April 1st date; it’s as of April 1st of the tax year, so we have to make sure this stuff is done before the July bill. We also respond to e-mails from the web site. I will turn this over now to Greg.

Greg Turgiss, Commercial Assessor

Thank you Louise, again I am Greg Turgiss, I am a Commercial Assessor with the City of Nashua. I would like to start off with a couple of the memberships that we currently have and some certifications. We are members of the NHAAO, NH Association of Assessing Officials; the NHMA which is NH Municipal Association and the IAAO, the International Association of Assessing Officials. Some of the certifications that people hold in the office is NH Certified General Appraiser, Certified NH Assessor, Certified Property Assessor Supervisor, Certified Property Assessor and Certified Property Assessor Assistant.

What are we working on right now? Well as Louise mentioned right now is a very busy time with the April 1st tax date and July bills going out and file capture. Preparing for file capture to ensure that the July tax bill will be mailed out on time, have the most current data and be as accurate as possible. Physical inspections to capture value due to new construction with the use of the Standardized New Construction Form, which would be this blue form that you got in your handouts. If a property is not completely built, the other form, the Construction Completion report would work with that for the per cent complete of the property. We also verify all physical data and create the new property record card. The building permits are printed weekly from the Building Department CityView Software System. Physical inspections are attempted due to the issuance of building permits, demo permits, etc. The Assessor will verify the data of the property being inspected using the existing property record card acting as a check list to verify the data. You all received one of these too, this is actually the property record card for City Hall. Alright.

When we conduct the inspection and the homeowner is not present, a door tag which was this one that we gave you, is left on the property with the reason why we were out there and a request for a call back inspection. In some cases, work is done without a building permit or doesn’t require a building permit but may affect the assessed value. These items may be picked up at a later date due to a building permit being issued for another reason; MLS review due to the property being listed for sale; or during a full measure and list which we have asked for and has been talked about greatly. Until a complete inspection is done, including interior and exterior, the City may not be able to determine the full impact of any permitted or non-permitted work.

One of the other things we do is the inspections of City-owned property that is being leased out. For example Court Street, the Liquid Therapy Brewery is in there; they are required to pay taxes on the portion of the building they are occupying. So we have to go out and put a value on that for them to pay the taxes on that. We also do the inspections for the owned, used and occupied status of any new organization applying for a charitable, religious or educational exemption and also do inspections for organizations renewing their exemption status. So one of the requirements for the exemption is the property has to be owned, used and occupied by the organization.

The Department makes a good faith effort to get the value of the property as of April 1st and have that be reflected on their July tax bill. This will prevent the tax payer from having to pay the total taxes due for the year on his or her December tax bill. So basically what we try to do is if you build a new house or put an addition on your house, we try to go out and make a good faith effort to get there so it is divided between the two tax bills. If you build a half a million dollar house, you would prefer to have two tax bills and not it all on the final tax bill. The tax office has notified us that the file capture date was actually today so it was a little bit busy in the office today. That’s for our Department it still has to go through the process and the review and so forth from there. We review
sales that have occurred from October 1st through September 30th to determine if the sale is qualified or unqualified. This is very important because only qualified sales are used in the analysis. Qualified sale is basically an arm’s length transaction between a willing buyer and a willing seller. We are also constantly analyzing data. We know that the market continued to climb during and even after the 2018 statistical update. We are working on sales to prepare for the ratio study to determine if a specific type of property is climbing more rapidly than others. If there are data corrections that need to be made or if in fact the sale is just an outlier.

Ok, the abatement process: Filing an abatement begins after the December bills are made. The deadline to file for an abatement is March 1st following the final notice of tax which is your December tax bill. Abatements are processed generally in the order that they are submitted to our office; an exception to that would be if 3 or 4 people in the same condo complex or something applied we would process those together, it is just more efficient. While comps from tax payers are considered, assessors perform an analysis to determine what the market value is on the property as of April 1st of that tax year. Communication is on-going when the assessor is reviewing the abatement submitted. This would include scheduling an inspection of the subject property, reviewing the data, performing a sales analysis, letting the tax payer know staff’s findings and letting he or she know what the recommendation will be and when it will be presented to the Board of Assessors.

The Board of Assessors have the final say as to grant or deny all abatements. Once we have determined the market value, and we have received the equalization ratio from the Department of Revenue Administration, that number is used to equalize the market value. I hand it back over to Kim.

Ms. Kleiner

So why did we tell you all that? I think it’s very important that we give you an accurate view of what is happening downstairs every day. It is extremely busy, you have a group of people that are working extremely hard to get information and applications processed and reviewed. And while we know that it is important to create sustainable change and to handle the items that were identified in the management plan, we also know that we have to complete the statutory requirements by the department. Here is an Assessing Improvement Plan timeline that was actually created somewhat after the management audit was prepared. This is very high level, some of these things we have already completed to date; and some of these are still a work in process. Some items such as in software upgrades and the updating of AssessPro you will see why way out – August of 2019 and August of 2020. And we will explain more later as we go on, these dates have been very strategically chosen.

So I’d like to walk through the conclusions and this may look familiar to you, this is right out of the Management Audit Plan and I thought it would be easier if we take the major recommendations and we kind of walk through where we are on each one if that is acceptable to the Board.

The first was to re-establish the Administrative Services Director. Legislation was submitted by Mayor Donchess as you all know and approved by the Board of Aldermen on 4/19 as amended by the Board. Funding is in the proposed Fiscal 2020 budget. The second was the elimination of the Chief Assessor position and at that point the Mayor felt it was important that the Administrative Services Director will direct the operations of the Assessing Department working with the Chief Financial Officer and that right away something needed to happen. We needed to not wait, we needed to start observing the current operating state and creating and implementing an efficiency improvement plan. And I think we did that. The day after the Management Audit Review was presented to you folks, John Griffin and myself were in Assessing; there was no hesitation and we have clear direction by the Mayor.
Once the Chief Assessor position was eliminated funding was removed from the proposed Fiscal 2020 budget, Department 132 and $55,000.00 was added for what we saw as a need for consulting services moving forward. We began evaluating current operations, instituted weekly staff meetings, a weekly update on metrics, reviews with assessors on abatements and creation of a mind map. So a mind map is something that I have used in my prior business when I have done management audits before and started to implement improvement plans. It is really nothing more than a visual tool; it helps you structure the information and better analyze, comprehend, recall and generate new ideas.

So this is the Assessing Improvement Mind Map that we have created. If you look, there is really some main areas that were addressed in the management audit that we knew we need to make some changes. One of them being internal policies which you’ve heard a lot about; that process has started. It does include us reaching out to other municipalities and other experts in gaining best practices and best policies. This book here is a book of policies that have already existed in some form down in the Assessing Department. It was important that we went through these and reviewed these first to see where they were before we started doing a gap analysis and realizing what policies may be lacking.

We then reached out and thankful to KRT, we have received Standards on Mass Appraisal, Best Practices, Understanding Your Property Taxes; this is on many other municipality’s sites. It has some good information in it, we are looking at that, we are looking at information from the IAAO. There is wealth of information out there; there’s a wealth of different experts out there. This is a process that is going to be on-going through most of the summer. This is not something I would recommend that you do in haste and you really need to reach out to professionals and experts which I will say I am not expert in assessing and never said that I thought I would be so that is why we reach out to the experts. And some of our staff is certainly some of that knowledge. So I am going to ask – Louise is responsible for updating our metrics that we have put in place.

Ms. Brown

So this is a sample of tracking the work that is being done in our Department; this is a small list. The items include admin staff and assessors assisting tax payers at the counter. So this past week was 48 but when we have exemption and credit season that number is well over 100 on the people coming in. Preparing for final capture as we mentioned before, building permit pickups and data entry for assessors, we are trying to get as much done as we can to prepare for file capture. So data entry this past week was 159; building permits closed by assessors 52; closed by admin staff was 174; print and sort and distribute building permits for prior month is 255; review under construction is 55. And as you see at the bottom there review and process abatements, that is the current status of the abatements as of the 5/2/19 meeting, the next Board meeting. So we have pending 299; approved 60; and denied 20. So once this time frame with the file capture is over, the assessors will move right back into processing abatements.

Ms. Kleiner

So there has been a lot of discussion about a form that we have instituted within the Department and that form part of the process is to be able to collect data. So in order for me to understand how our staff is currently being divided out and what their work load currently is; we are reviewing metrics like that. Where do we need more, where do we not? Where are our peaks and our lows in our work load? That is important. I was asked yesterday if I am restricting information to the public and I want to be very clear, I am not restricting any information to the public. But we have had a large number of requests; more than the staff has ever seen in 20 years of the Assessing Department. It makes it difficult for staff to work on some of those statutory requirements of meeting the abatements and all the elderly exemptions and credits that the residents of Nashua deserve to be processed.
So what we have asked is if there is a large amount of data that you require, that you simply write down the addresses on a form and we made it easier than that, there’s a form on the web site, you can fill it out there and e-mail it into the Department and the Department will get back to you as soon as the information is ready. They will definitely get back to you within five business days to let you know that it is available for pick up and how much the copies will cost. We are using and tracking that information.

The third item in the Management Audit Report talked about AssessPro Software. And we know that there was some items that needed to be addressed between the old Admin System and the current AssessPro. So we met with AssessPro, with Patriot on March 19; the entire Assessing Staff, IT, Mr. Griffin and myself. We figured out that there is a way to process the abatements and the applications within our current version of AssessPro. Now there are strengths in why you would do that before you would upgrade a version. It’ll be easier for us to handle the switchover of abatements and things from our current version of AssessPro from Admins. We will be able to validate that information easily on a system that our staff already knows. So we are looking and planning for August of 2019 to start that process. Why August versus now? I think the staff just let you know of all the things that we are doing, it just doesn’t make sense to do it now.

We also know that we’d like to update to the newest version of AssessPro; there are really some really strong attributes to the new version that we don’t currently have. Multi-tax year data base which allows us to work in multi-tax years, we don’t have that availability now; increased functionality, a new operating system, improved integration with MUNIS which is used down in our Treasury & Tax. And an even improved process for processing abatements. We hope to also have more internal licenses for other departments so we can share our live data with our departments within the City. So what does that look like? Well the initial cost to probably upgrade the software is somewhere around $35,000.00 and annually it will cost us about $17,700.00 in annual fees and maintenance.

Number four was to create and update internal policies and procedures to reflect the current state of operations. We’ve held a number of meetings, on March 15th CFO Griffin and I had the pleasure of meeting with Chuck Reese who has been our monitor from the State DRA. We let him know about the operations of the Assessing Department; how we intended to move forward. We tried to answer as many questions as we could and we tried to obtain some knowledge from him on where he felt maybe we should look at some improvements within the Department. Again he is one of the experts that you reach out to and we talked a lot about State Guidelines and monitoring going forward.

Within the Department we talked about a policy that had been place; there hadn’t been a dollar amount on it, it had been left up to the assessors on sending a letter to a property owner when a change had been made that reflected in an increase in value to their property. This came up in a staff meeting and we talked about it; we did set a dollar amount so if there is an increased assessment over $20,000.00 a letter will now be sent to that property. So that is one policy that was clarified more than changed. On March 19th we had a meeting with Rob Tozier from KRT and the residential resource and a discussion consulting took place. So if any of you saw there is a residential resource that has been posted to our web site, that resource was created by KRT. It has a wealth of information within it that is designed to help the general property owner understand their property card; understand their assessment. We thought it was a good start, KRT had done that for some other towns and cities so we were very grateful that they stepped right up and completed Nashua’s.

On April 3rd Mayor Donchess, CFO Griffin and I met with Commissioner Stepp, Attorney Reefe and Charles Reese regarding the plans moving forward. We had some discussion about the equalization ration; conformance with State Rules and Laws and I believe that Mayor Donchess had updated the board after that meeting to let you know that we had been told that Nashua was in full compliance.
Also in April an item that had been brought to us during the Management Audit was that there seemed to be some confusion between the title “Appraiser” and the title “Assessor”. So to be clear on some of our city job descriptions, the title had been “Assessor/Appraiser”. That was the title always on the job descriptions from as far back as I can see. It was not meant to say what their certification was. It was strictly their job title. So if you look on my business card, it says “Chief of Staff”. Why? Because it is clearly my job description, it’s my job title that is on my PDF that’s it. But we understood and went and we removed the word “appraiser” on the business cards and left the word “assessor” which is their certification although we do have one certified appraiser in the office and we re-printed all of the business cards.

Also, this past month, we reviewed all of the job descriptions so we took them all, we edited them to a new City format. This is something that we started within City Hall well over a year ago; so some of our jobs within City Hall have already been updated to a new format. We thought that it was important to go through all of Assessing and bring them up to date. They have all been completed and forwarded to Human Resources and the Union for review.

There has been a lot of conversation about a new mileage reimbursement policy. Mayor Donchess created a Policy Committee and we are currently reviewing all City Policies. The first one that we looked at because of the Management Audit was this new mileage reimbursement. That has been written and it has been approved by the Mayor, there is a process where it has now been sent to the Union for review. But until that mileage reimbursement log is approved and set into a full motion, we are asking our assessors to continue the use of their weekly field data collection logs. You can see a description here, this is just an example of one. We are reviewing this data prior to any mileage reimbursement. And you can see here it is clearly listing the property address, the date, the time of arrival, the reason for being there and who was there. We feel that at this time this is very similar to what the new mileage reimbursement form will have for data and this is sufficient.

The next item in the Management Audit was internal training programs for Assessing & Administrative Staff to conduct orientation and informal workshops with the Board of Assessors. So we have gone through and this is an example of an individual’s training within the assessor’s department. We have completed this for every single employee within the department and we are now looking at gaps and things that we feel need to be addressed overall and individually. So this is just an example of one. We know there are some upcoming trainings, I myself will be taking a training in May. Mike Mandile, one of our Assessing Officers will be taking, continuing on in his course of studies in taking a Level 300 course. We are currently looking at how to provide the general public with an Assessing 101 and we have spoken with KRT and we would join with KRT and some of our internal staff to have a public meeting hopefully held more towards the end of May where people can come in and ask questions and we can give an overall on people’s properties cards, what the information means, things of that sort.

We are also looking at having an orientation for our Board of Assessors. As you know, there has been a new member appointed to the Board of Assessors to come up for an interview May 6th. After that person is hopefully seated upon the Board, we’d like to have a review of the report by KRT which is the lovely manual down on the floor. I think we can probably get that done in an hour. The Board of Assessors talk about best practices, some of which we have identified, we’ve seen some, we actually pulled some old documents that existed on board practices back in the day. We’d like to have the Board work on that, talk about how they see moving forward, what improvements they’d like to make and then we’d like to have some presentations by staff because not all of the members of the board, both current and of course being appointed know exactly what the staff do. So we think that will be important.

I spoke a little bit about reduce the reliance on the City’s Legacy Admin Software. Again, that’s in August of 2019, it coordinates with IT and with Patriot. It is important to note that from January to April we are taking in and processing credits and exemption applications from mid-November we are taking in and processing abatements.
So it really fits if we look at this August timeline, it’s when you start to see a little bit of a low in the workload which will provide our staff with enough time to really look at the move over from one software to another and analyze the data.

And the big, as always, invest in a Full Measure & List over the next few years to update the property record data. We know that we need to complete this in time for the next State-Mandated Revaluation. So in July we are planning a meeting with Finance, Assessing and the Mayor’s Office. We are looking at a bid process to submit a Bond Resolution to the Board of Aldermen. We know that the estimated cost is about $1.3 million dollars and the time period is about 3 years.

One question that we’ve been asked recently is would we consider having an outside agency or contractor do an in-depth audit of the physical data. We did talk about this when the Mayor and CFO Griffin and I were at the State, because they do a monitoring. And every 5 years they do a little bit more strict than they do every year with a little bit larger sample. We feel that once the Full Measure & List begins, if we know we need to have boots on the ground this fall, we would like to maybe look at taking that first month of data and using that as our sample size, take a couple months of data and use that as a sample size. You are going to have a larger sample size most likely than the State would do and a larger sample size than you might contract with an outside contractor to do and you are paying for it anyways. So you are paying for this data to be collected, why not view it for a couple different reasons.

Some just additional improvements that we’ve noted along the way, IT has been working us and they have been very helpful. We realized that when people or residents are searching for sales data for their properties which most likely they do when they are filing their abatement application that that tool probably wasn’t the easiest to use. The instructions were in one document and the tool was actually in another and if you are great at toggling back and forth maybe you could handle it. So IT went through and put those instructions in each step of the tool. So now you can clearly see as you are searching through what each step of the tool needs you to put in order to get back. We also have met with CDM Smith, we are planning a very collaborative project of linking PDF’s of individual property cards to GIS.

So right now when you go out there and you click on GIS on your property, you’ll get a little an assessment and it brings up WebPro. We realize that WebPro isn’t the data that our assessors are looking at. It is more of a shell of that data; so working with IT we have found that there is this archive pro that is available from Patriot that allows for PDF’s of the property cards to be created. We are going to work on purchasing that software; IT will work with creating the PDF’s and then we are going to work on linking them to the GIS so that is a PDF. Now it’s going to be a snapshot in time and what we are hoping is once in April and once in December it is not going to be if there are changes in June you are not going to see that until December. But at least it is a step from where we are now. There is a cost to that software, it’s about $2,500.00 and if we do have an additional purchase in December, if we want to do it twice a year to create another data base would be an additional $500.00 so you’re looking at about $3,000.00.

Recently as of actually yesterday but we were giving ourselves a little time, that file is very large, we received the USPAP report acceptance letter from the DRA and the full USPAP report from KRT yesterday and we were able to get it uploaded to the web site by the end of business yesterday. So we felt that was very important. Another project that we have looked at and we have met probably 3 or 4 times now as a group, is redesigning the Assessing office. I have to admit prior to the Management Audit I had not been in Assessing. Now I’ve spent an awful lot of time and I think that the staff works incredibly well in a space that is clearly not designed the best; the best especially for customer service.
So quite often you will find this resident counter here has several different computers on it which is for residents to access information. But if you have several residents that are also filling out applications at the time, it’s really not sufficient. And if they have questions about information that they are meeting staff, quite often you might find that they go out into the hallway and talk at a table out in the hallway to get some privacy.

So we are really looking at how we redevelop the area, what the general flow of the workload is so you generally will have more employees that may need to access the vault where the property record cards and things are kept than others. So is it really the staff that’s all the way over to the left-hand side of the office or is it the staff that is closest on the right-hand side? You see the double door entrances I think we have at least initially talked about, it may be more friendly to our customers to our residents to use those double doors for access into the Department than to actually have them end up in an assessor’s office, and really they are not used. So this is an area we are looking at. There’s a conference room table in the former Chief Assessor’s Office; you’ll find a set of plans down there that building has drawn up for us and we are really looking at just our initial conversations on what are the needs of the individual employees? What do they see as their needs? And then we will talk about a more strategic plan moving forward. And we certainly thank Risk & Building for their help with this.

Where we are: March 7th the Management Audit Report was presented to you. It’s been 38 working days since the audit was presented; 14 working days with an acting Administrative Director. 14 days. We have received 43 e-mails, held two hour meetings with residents, 7 full staff meetings, 8 individual meetings and 4 Board of Assessor Meetings. We continue to have multiple requests for large amounts of data, property files and documents. You certainly saw the load that the staff has upon their plate when they spoke earlier. I think one of our goals moving forward is to create some real sustainable change. But there’s a way and there’s a process to do this. So this isn’t that I created, this is something that we used actually when we developed the plans in my prior organization. In order to have sustainable culture change, you really have to communicate a clear reason why the change is necessary. Otherwise you are not going to get the employees who rely on you to buy into it. You need to start small and you need to scale, you can’t just run out in haste and start making changes. It will not work. You need to design for the short-term goals and also your long-term goals.

Everyone wants to see immediate results, we get that. We think we’ve made some improvements already but we are asking for your time. We need to use positive reinforcement and that means publicly as well. So I am down there every day with a staff that works incredibly hard; that wants to create change. But we need to show the support in order to do that. And we need to realign some conformance management systems. We need to look at management and I think we have kind of indicated this when we spoke about the Management Audit, not just of assessing, but really look at some management of other departments within City Government as well. Sustaining change is not achieved through a one-time exercise, but instead through the adoption of new management practices that need to be continuously nurtured and reinforced. Creating sustainable cultural change provides the foundation for organizations to improve, transform and compete. And I can say this; after 14 days as acting and 38 days since the Management Audit, I have no doubt, no doubt that our current Assessing Department will rise to the challenge. I can take any questions.

President Wilshire

Great presentation. Thank you so much and I agree, the people down there are working hard, everyone wants to do a good job for the residents and I applaud you and the staff down there for stepping up and wanting to do better and making changes that are going to be positive for them and the City. And I also neglected to mention that the Mayor did call me and say he couldn’t be here, he was at a Holocaust Memorial this evening at Riv.
Alderman Clemons

Thank you for all 3 of you for coming this evening and kind of giving us an idea of what you’ve been working on the last few months and what you are kind of day to day. I think it shows that you have a very busy office; you have a lot to do. I truly appreciate you taking the time out of your evening to come here. It was never a question in my mind as far as the – first off all the amount of work that you do and secondly the quality of work that you do. I think it’s always been good. This just shows that and backs up what Ms. Kleiner said which is your time can weather this storm and get through this.

And make this an even better office really than it already is. And I really want to say that I, in all of my time in City Government, I don’t think I’ve ever seen a point when one area of City Government has been so, so many resources and so much time has been put towards it. And I think for anyone to say that somehow we are not doing enough in this area after tonight, I guess they just don’t see it, they just don’t see what’s in front of them. Because to me, what this proves to me is that there was a problem, and we’ve addressed it and we are going to continue to address it until it is completely solved. And so I don’t need any more evidence, I don’t. Just keep up the good work.

President Wilshire

For the record, Alderman Dowd has joined us at 8:00.

Alderwoman Melizzi-Golja

Yes thank you. First of all thank you for coming this evening and for your presentation. I am not going to repeat Alderman Clemons’ comments but I would agree with them. I think all of us know how hard you work down there and we also know that there’s just a lot of paperwork. You are under the gun to make sure your numbers are correct and it is very detail oriented and requires much of your focus and time and that you are committed to making sure that it is being done correctly.

I also think that having this presentation this evening and having you here to maybe make what you do and what’s gone on in those 38 days more public goes a long way to letting the residents of the city understand where you are going and what you are looking forward to doing. And I think what’s happened in the past several months has certainly made all of us a bit uncomfortable and wondered what is going on. But I think sometimes when those things happen, and I’m saying this as someone who worked for a school district that was under a federal audit for many years; when those things happens it makes you kind of stop and say “Well we’ve been doing business as usual and we’ve always done what we thought was the best, but maybe it’s time to take a step back and say wow, are there things we could differently? Not because what we are doing is necessarily bad or incorrect or wrong but it will just make what we do a better quality product”.

And to Ms. Kleiner’s point, just more understandable to the public, because I think my frustration and not recently but the things I’ve heard from people in terms of their frustrations has been “I can’t understand this and I feel like a fool that I can’t understand my own assessment data”. So I think anything we can do to just make the public feel more comfortable in accessing their own data and understanding it also goes a long way towards people feeling like we are all just working together. So thank you again and thanks for all your efforts, not only currently but in going forward to look at where things can be modified and adjusted to improve the quality of your hard work and what your product is.
Alderman Klee

Thank you and again I’m just going to say ditto and ditto. It’s true. Coming forward and transparency is something that is truly important for the residents. I came knowing what I knew and having a million questions and thank you because you really answered all of them. The only question I have and I feel guilty even asking a question but on this sheet here, when you use that as a check list does that then equate out to kind of a grade or does that help you to create the assessment in general?

Mr. Turgiss

In general, correct.

Alderman Klee

So like for instance if I saw the roof structure was a gable and the exterior walls were wood shingled or vinyl siding or something like that, each of those would equate out to how you would do the assessment and so on. So this check list, if you are a new person or a very seasoned person, you are going to come in basically within, I know some things are subjective, but you are going to come in with a close assessment to each other. And I think that’s wonderful and thank you for sharing this because I think this helps us go a long way.

And the only other question I have was a concern that’s been brought up over and over again is the permitting process. I know you can’t force your way into somebody’s home and I know not all permits even if they said it was a $25,000.00 would be a $25,000.00; it could actually be an actually $50,000.00 increase in the assessment. Is there any way that you in doing your job and the people giving the permit know that the information that is on there is accurate without going out there? If it’s outside thing I know we can look at GIS.

Mr. Turgiss

Right, what we do is if we do not gain access to the home is we refer to the Building Department, get what we can for plans. We view the inspections that they have done, speak with them, see if they can give us any information on it and unless we get in that’s about the best we can do.

Alderman Klee

And I appreciate it so thank you. You really did answer all of my questions and I appreciate everything that you guys are doing and the rest of the staff that is not here. Thank you.

Alderman Caron

Yes thank you, I took would like to echo, thank you for coming. I know this was a lot of work for you to put together. A couple of things; I think it is great Ms Kleiner that you are working with the staff who have been there a long time to get their input, whether it’s good, bad or indifferent and that you are taking baby steps and not jumping into a hole that you might not be able to get out of. And finally the one thing I think is great is you are redesigning that entrance area. How many times did I walk people down there and never know what was happening and where you could put people while they were waiting. So I think that’s really great and keep up the good work; don’t let the negativity affect you because you all do a great job. I know because I’ve worked with
Louise in the past on different things. So I think you are coming a long way and hopefully you’ll give us an update in six months or something like that. That way we have some transparency in that you are moving forward, but I was very pleased with your presentation. Please do not use that blue paper ever again, I was going blind. Thank you.

Alderman Jette

At the risk of being the lone dissident voice here, I do think you are heading in the right direction. But I don’t know any of you personally, so this is nothing personal, but I represent a Ward and people who have concerns. I think you understand that it is so important that our tax payers feel that they are being treated fairly in comparison to everybody else in town; that they are not being discriminated against one way or the other. Or that somebody is getting a deal that they are not getting. So we have to be very transparent in this whole process and we have to make sure that whatever questions people have, that they are answered.

A lot of I guess allegations is the safest way to put it at this point have been made about mistakes that have been made in the Assessing office. My constituents have pointed out some, some were made by KRT. But egregious errors that hopefully are being corrected; but whatever the situation is, it is not something that happened yesterday it has happened over a period of time. I think elimination of the Chief Assessor’s position is not going to, by itself, cure any of these problems that you have there. Meaning no disrespect but you people have been working there while all of this happened. So my concern I think that you are heading in the right direction; my concern is that you Ms. Kleiner, of your own admission, you are not an assessing, you have no background in assessing, you are walking into this thing new.

You are adding some management, but I’m concerned you know we had a Chief Assessor and these problems occurred and now we have no Chief Assessor, so we have nobody supervising the Assessors except a non-assessor, someone who is not, you are doing your best, but you are not familiar with the whole skill or art or science of assessing. I am wondering whether or not you feel with all the other duties you are going to have as Administrative Services Director, whether or not we are not asking too much of you? Whether or not there should be someone with an Assessing background that should be there to supervise the Assessing department. And I hope as you go on, if you discover that that’s the case, that we can depend on you being forthright enough to say “Yeah we need some help here, we need some expertise that we don’t have right now and we should add”.

President Wilshire

Did you want to respond to that Ms Kleiner?

Ms. Kleiner

I would and thank you. I mean I truly understand your concern. Here’s where I would like to disagree just respectfully a little. You had a knowledgeable Assessor, what lacked within the Department was some clear management. That was shown clearly in the Management Audit.

Alderman Jette

I’m sorry I didn’t hear you.
Ms. Kleiner

What was clearly shown in the Management Audit was you had a Certified Assessing Specialist right? You had an expert. What you didn’t have was clear management and we got in a situation. What makes a good manager is someone who realizes where to go to get the information they need to make decisions. So I come from the Cable Business, I could not make a piece of wire if my life depended on it. Couldn’t tell you what went into it; but I participated in managing the efficiency of production lines. Why? Because I knew enough and learned from great mentors, let me put it that way, I’ve had excellent mentors along my way, how to make solid decisions and reach out for the best information to make those decisions. I truly believe that is what you need here. Am I going to be on the phone to different assessors to different municipalities to KRT, yes I think you can Mr. Tozier. I’m not saying that’s not going to happen; they are the experts. There is a wealth of information out there, you have to be able to find it. We have a State DRA that leads the State in this process. I am going to jump in and take the classes myself and see where this comes up with. I understand some of the concern about adding some other departments and divisions on to what is currently, I actually have more of a background in those other departments and divisions than I do this one, which I think will help a great deal. But I can promise you that if I feel, if I ever feel that my effectiveness or that I am hurting the City or the value to our residents in any way, I will let you know. I will let the Mayor know immediately.

Alderman Harriott-Gathright

I just want to say thank you to all 3 of you for coming here today and really giving us a breakdown of the department. I’m one of those that haven’t always thought the best of the department but I know that it is in good hands right now. I appreciate the fact that you gave us the audit, you did tell us about it, the whole 9 yards, told us where you felt that we needed the help in the department and also told us where you are going to go with this help. How are we going to get to where you want to be with this. So for me, I am very happy about tonight and I appreciate all that you and your team is doing to make Nashua great and more so I can’t wait for 101. I’m going to be there.

Alderman O’Brien

Thank you, like everybody else thank you for coming. But I for one always love it when a new Sheriff comes to town because that means you recognize something has happened and you need to fix it. In this case, the first way to fix something is to identify that you had a problem and it seems like we have. That is going to a long way to give us a better service, particularly in all departments but with assessing. And I myself am willing to give you that time and would like to hear back maybe at a later date, to come back and give us a report of the progress. And I think that’s what the people would like to see. I undoubtedy think that we are correct; we are on the right track now since we have identified what could have been a potential problem and we are looking to fix it.

The other thing I’m extremely excited about is in your presentation you mentioned the software and computers. I would like a public statement, I am not a geek, but I do understand how much computers make allegedly our lives easier. But when you get into your end of it I’m sure probably a large percentage of your work is data entering and working. I know the City has been under the gun for 25 years with something else, a lot of infrastructure has fallen off the wayside. We look at pipes and different other things and schools and we are looking at potholes and roads and paving programs and everything else like that. But the computer system is equally, in my opinion, equal part of that infrastructure. And I am so glad that you have addressed that, you are bringing up looking to get the different components to talk to.
Coming from the Fire Department I know the benefit to have what is being presented to the Incident Commander from the information in the Assessor’s Office that could be relayed to the fire scene, it has the potential of saving lives. And it can communicate to the fire fighters before even leaving the station have a fair idea that it will come up in the MDT in the truck, the Motor Data Terminal, they’ll have an idea what type of structure/fire they are actually going to. So I see with your looking at that, that’s going to be huge. And so I think this is the beginning sort to speak and I am willing to, let’s lay back and see how it goes. And again if you can come back with a little report to tell us how it’s going, I think that’s what the tax payers see. I think they are going to recognize that we saw an issue, we corrected it and we are working to get it better. So thank you.

Alderman Schmidt

Thank you so much for this. It’s clear now what needs to be done. I know that after the re-assessment I heard a lot from constituents about what was wrong and it was pretty clear that something needed to be done. We’ve heard it here from people who came up to ask for help. I think that’s exactly what you are offering. It is not the assessors that are the problem; what the problem is that there was no organization, there was no process. Everything was waiting for you I think and I’m so glad this is happening, thank you very much.

Alderman Clemons

I wanted to just emphasize one point in particular, a policy that I agree with. Ms. Kleiner you mentioned that you put in place the written request form for whatever it may be and you will get back to the citizen in 5 business days. And I’ve got to tell you, that follows the Right To Know Law. And there’s a reason that the Right To Know Law was written the way it was. Because if you, Nashua is very lucky that we have a large staff, generally speaking in various departments when you consider just different divisions. When you look at a small little town though let’s say, I don’t pick one. They are not going to have an Assessing Department with 5 or 6 people working in it. They are going to have maybe 1 person. So the Right To Know Law was written in a way that allows the community to best tailor their ways that they can respond to individual’s requests and gives them a right, gives them a time-frame to be able to do that. I think that utilizing that law to the degree that it gives you the latitude to be able to answer everybody’s question in an appropriate manner and a way that is going to get the information across to them so that they understand what is being presented to them I think is not only a good practice, but it’s a best practice.

So that is a policy, as far I am concerned, that I will 100% support and might even be good to implement in other departments where there may be you know where they might have that lack of being able to fulfill some of these requests that come in. Because to me, in my profession, nothing is better than getting something in writing because you can respond exactly to what the request is, everybody is on the same page, if you will. That to me is a great what to move forward. So thank you for doing that and I think it acknowledges the balance between the staff and what the demands there and the public and their right to know.

Alderman Klee

There was one item that I did forget to ask and it was kind of mentioned. You’ve done tremendous work in 14 and 38 days so thank you for that. And then coming and giving us this information and so on; can we expect, you know I’m looking at your timeline here, maybe sometime in August? At that point you said you are during a lull and you are going to be starting that new project. Can we get kind of an update as to how things went with the billing and the abatements, is that too much to ask? And I’m sorry to put you on the hot seat right at the moment, but I think the public would appreciate that.
Ms. Kleiner

So I don’t want to speak for the Mayor but I would imagine that after our July conversation there will be some conversation with the Board around a bonding request and some need for some additional information to the Board right around that time. So I will certainly discuss that with the Mayor, but I would see that as foreseeable.

Alderman Klee

Thank you.

President Wilshire

Anything else? Seeing none, thank you very much for being here this evening. We appreciate your presentation and your time and your hard work. Have a good night. Thank you.

ADJOURNMENT

MOTION BY ALDERMAN O’BRIEN TO ADJOURN
MOTION CARRIED

The meeting was declared adjourned at 8:22 p.m.

Attest: Judith Boileau, Deputy City Clerk
CITY OF NASHUA
ASSESSING DEPARTMENT
www.nashuanh.gov/assessing

DATE OF VISIT / ACCOUNT #: __________ / __________

REASON FOR VISIT FROM ASSESSOR'S OFFICE:

☐ Building permit follow-up for assessment purposes; data collected, no need to call.
☐ Building permit follow-up for assessment purposes. Need additional information/inspection. Please contact this office.
☐ Verification of sale. Please contact this office.
☐ Ongoing construction. We will visit again at a later date. No need to call.
☐ Property review cycle. Please contact this office.

☐ Other: ____________________________________________

Comments: ________________________________________

Nashua Assessor’s Office
Phone: 603-589-3040
Mon-Fri 8 AM to 5 PM
Email: assesshelp@nashuanh.gov

Construction will be considered 100% complete, as of April 1st, if no response is received to this notice.

For interior inspections, a person 18 years or older must be present.

Thank You

City of Nashua
Assessing Department

City Hall
229 Main St. • PO Box 2019
Nashua, NH 03061-2019

(603) 589-3040
FAX (603) 589-3079
E-Mail:
<table>
<thead>
<tr>
<th>Map and Lot</th>
<th>Account Number</th>
<th>Property Address</th>
<th>Visit History</th>
<th>Date</th>
<th>Initials &amp; Code</th>
<th>Additional Visit</th>
<th>Date</th>
<th>Initials &amp; Code</th>
</tr>
</thead>
</table>

### Land Data
- **Roof Cover**
  - 1: Asphalt  
  - 2: Slate  
  - 4: Tar & Gravel  
  - 5: Wood Shingle  
  - 6: Metal  
  - 9: Vinyl  
  - 10: Rolled  
  - 18: Laminated  

- **Foundation**
  - 1: Raised Ranch  
  - 7: Modular/Cont  
  - 8: Gambrel  
  - 10: Family Duplex  
  - 20: Mobile Home  
  - 55: Condo  

- **Color**
  - 0: Red  
  - 1: Blue  
  - 12: Green  

- **Grade**
  - 12: Concrete  
  - 13: Earth  
  - 14: Clay  

### Basement Flr
- **Stories**
  - 1: 1.0 Stories  
  - 2: 2.0 Stories  
  - 2.5 Stories  

### Heating Fuel
- **Type**
  - 1: Oil  
  - 2: Gas  
  - 3: Electric  

### Kitchens
- **Type**
  - 4: Solar  
  - 5: Natural Gas  

### Additional Level
- **Rooftop Cover**
  - 1: Flat  
  - 2: Hip  
  - 3: Gambrel  
  - 4: Salt Box  
  - 7: Shed
# PARTIAL CONSTRUCTION COMPLETION REPORT

**Property Address:**

**Owner:**

**Account #:**

**Map & Lot #:**

**Date:**

**Appraiser:**

## Construction Phase

<table>
<thead>
<tr>
<th>Item</th>
<th>% of Total</th>
<th>Cumulative %</th>
<th>% Complete</th>
<th>Cumulative % Complete</th>
</tr>
</thead>
<tbody>
<tr>
<td>Excavation</td>
<td>2.0</td>
<td>2.0</td>
<td>0.0</td>
<td>0.0</td>
</tr>
<tr>
<td>Forms Set</td>
<td>2.0</td>
<td>4.0</td>
<td>0.0</td>
<td>0.0</td>
</tr>
<tr>
<td>Foundation</td>
<td>8.0</td>
<td>12.0</td>
<td>0.0</td>
<td>0.0</td>
</tr>
<tr>
<td>Basement Floor</td>
<td>2.5</td>
<td>14.5</td>
<td>0.0</td>
<td>0.0</td>
</tr>
<tr>
<td>Joists Set</td>
<td>2.0</td>
<td>16.5</td>
<td>0.0</td>
<td>0.0</td>
</tr>
<tr>
<td>Subfloor</td>
<td>2.0</td>
<td>18.5</td>
<td>0.0</td>
<td>0.0</td>
</tr>
<tr>
<td>Framed</td>
<td>7.0</td>
<td>25.5</td>
<td>0.0</td>
<td>0.0</td>
</tr>
<tr>
<td>Sheathed</td>
<td>5.0</td>
<td>30.5</td>
<td>0.0</td>
<td>0.0</td>
</tr>
<tr>
<td>Roof Shingled</td>
<td>4.0</td>
<td>34.5</td>
<td>0.0</td>
<td>0.0</td>
</tr>
<tr>
<td>Windows Set</td>
<td>4.0</td>
<td>38.5</td>
<td>0.0</td>
<td>0.0</td>
</tr>
<tr>
<td>Siding On</td>
<td>5.0</td>
<td>43.5</td>
<td>0.0</td>
<td>0.0</td>
</tr>
<tr>
<td>Heating Installed</td>
<td>6.0</td>
<td>49.5</td>
<td>0.0</td>
<td>0.0</td>
</tr>
<tr>
<td>Plumbing Roughed In</td>
<td>6.0</td>
<td>55.5</td>
<td>0.0</td>
<td>0.0</td>
</tr>
<tr>
<td>Wiring Roughed In</td>
<td>3.0</td>
<td>58.5</td>
<td>0.0</td>
<td>0.0</td>
</tr>
<tr>
<td>Insulated</td>
<td>2.5</td>
<td>61.0</td>
<td>0.0</td>
<td>0.0</td>
</tr>
<tr>
<td>Walls Roughed In</td>
<td>2.0</td>
<td>63.0</td>
<td>0.0</td>
<td>0.0</td>
</tr>
<tr>
<td>Walls Finished</td>
<td>5.0</td>
<td>68.0</td>
<td>0.0</td>
<td>0.0</td>
</tr>
<tr>
<td>Interior Trim &amp; Cabinets</td>
<td>6.0</td>
<td>74.0</td>
<td>0.0</td>
<td>0.0</td>
</tr>
<tr>
<td>Doors Hung</td>
<td>2.0</td>
<td>76.0</td>
<td>0.0</td>
<td>0.0</td>
</tr>
<tr>
<td>Wiring Finished</td>
<td>3.0</td>
<td>79.0</td>
<td>0.0</td>
<td>0.0</td>
</tr>
<tr>
<td>Plumbing Fixtures In</td>
<td>3.0</td>
<td>82.0</td>
<td>0.0</td>
<td>0.0</td>
</tr>
<tr>
<td>Floors Finished</td>
<td>5.0</td>
<td>87.0</td>
<td>0.0</td>
<td>0.0</td>
</tr>
<tr>
<td>Finish Hardware</td>
<td>1.0</td>
<td>88.0</td>
<td>0.0</td>
<td>0.0</td>
</tr>
<tr>
<td>Interior Décor</td>
<td>4.0</td>
<td>92.0</td>
<td>0.0</td>
<td>0.0</td>
</tr>
<tr>
<td>Outside Painting</td>
<td>3.0</td>
<td>95.0</td>
<td>0.0</td>
<td>0.0</td>
</tr>
<tr>
<td>Water &amp; Sewer Connected</td>
<td>2.0</td>
<td>97.0</td>
<td>0.0</td>
<td>0.0</td>
</tr>
<tr>
<td>Exterior Concrete Work</td>
<td>3.0</td>
<td>100.0</td>
<td>0.0</td>
<td>0.0</td>
</tr>
</tbody>
</table>

**Total Percent Complete:** 0.0%

**UC Percent:** 100.0%

## Comments
1 of 2 CARD

COMMERCIAL

Nashua

TOTAL ASSESSED: 7,046,900

Property Location

Sheet 0081  Lot 00024  Unit #

Ownership

Nashua

Patriot Properties Inc.

User Acct. 1038511 414232

GIS Ref

Gis Ref 94173.8

Insp Date 03/25/13

User Defined

Prior Id 1: 81-24

Pld: NR1265

Plan:

Prior Id # 1: 1

Prior Id # 2: 1

Prior Id # 3: 229

Code:

Code Date:

Code Status:

Pri Id # 3:

ASR Map:

Fact Dist:

Revail Dist:

Year:

Land Reason:

Bld Reason:

Previous Owner

Number: 1000000

Parcel ID: 0081-00024

 Parcel: NH

Cty: NH

Own Occ:

Type:

Postal: 0360-0000

Narrative Description

This Parcel contains 69,260 Sq Feet of land mainly classified as MUNICIPAL with a(n) CITY/TOWN HA Building Built about 1938, Having Primarily BRICK Exterior and TAR+GRAVEL Roof Cover, with 0 Units, 0 Baths, 0 Half Baths, 0 3/4 Baths, 0 Rooms Total, and 0 Bedrooms.

Other Assessments

Code

Descr

No

Amount

Comm. Int.

Property Factors

Item

Code

Descr

% Item

Code

Descr

Z

1MU

D1MU

U

C

ALL

o

t

n

Exempt

Census

Flood Haz.

D

Topo

LEVEL

s

Street

PAVED

Traffic

Land Section (First 7 lines only)

Use

Description

LUC

Fact

No of Units

Depth / Price/Units

Unit Type

Land Type

LT

Factor

Base Value

Unit Price

Adj

Neigh

Influ

Neigh

Mod

Infl 1

% Infl 2

% Infl 3

% Appraised

Value

Alt.

Class

Spec.

Land

J

Code

Factor

Use Value

Notes

9030 MUNICIPAL

43560

Sg Feet

SITE

10

0

0.5

7.4

0.85

CBD

0.95

A

237,533

H

1

237,500

SITE

9030 MUNICIPAL

43560

Acres

SITE

10

0

0.250

0.000

0.95

A

140,125

H

1

140,100

SITE

9030 MUNICIPAL

43560

Sg Feet

SITE

10

0

0.5

7.4

0.85

CBD

0.95

A

237,533

H

1

237,500

SITE

9030 MUNICIPAL

43560

Acres

SITE

10

0

0.250

0.000

0.95

A

140,125

H

1

140,100

SITE

Total ACH/A: 1 150000

Total SF/SM: 69260.40

Parcel LUC: 9030 MUNICIPAL

Prime NB Desc: CENTRAL BUS

Total: 377,658

SPl Credit:

Total: 377,600

Disclaimer: This Information is believed to be correct but is subject to change and is not warranted.

Database: AssessPro

Great 2019
Kim Kleiner (Acting)  
Director of Administrative Services

Louise Brown
Supervisor, Assessing Admin

Assessor, Commercial
Greg Turgiss

Assessor, Commercial
Doug Dame

Assessor, Residential
Gary Turgiss

Assessor, Residential
Mike Mandile

Cheryl Walley
Dept Coordinator

Lynn Cameron
Assessing Admin
Specialist II

Amanda Mazerolle
Assessing Admin
Specialist I
ADMINISTRATIVE STAFF:

- Processing Exemption and Credit applications. Deadline to notify taxpayers is July 1st.
  - New/Renewal Elderly and Disabled Exemptions- QTY 472
  - Veteran’s Credit under RSA 72:28, 72:28b & 72:35-QTY 217
  - Blind Exemption-QTY 6
  - Solar Exemption-QTY 40
  - Process A-9’s for Charitable, Religious and Educational Exemptions-QTY 239

Files need to be prepared to be presented to the Board of Assessors with recommendations.
PROPERTY TRANSFERS/UPDATING RECORDS

- Transfers due to a deed being recorded at the Registry of Deeds.
- Reviews deeds/plans and GIS for accuracy and validity.
- Process Notice to Towns and Cities from Superior Court, Probate Department.
- Name Changes.
  - Name change due to a marriage or divorce
- Process address changes.
EXEMPTIONS/CREDITS WORKSHOPS

- Assessing staff conducts workshops at various sites throughout the City informing taxpayers about available Exemptions and Credits to reduce property taxes.
- Provides information regarding assistance available to residents in the greater Nashua Area.
WHAT IS ADMINISTRATIVE STAFF WORKING ON RIGHT NOW?

- Preparing for file capture-going through reports to verify information on all exemptions and credits.
- Preparing for Board of Assessors meetings (bi-monthly meetings).
- Data entry and QC.
- Review and process plans and caveats recorded at the Registry of Deeds.
- Responding to emails from website.
MEMBERSHIPS & CERTIFICATIONS

Memberships:
- NHAAO (New Hampshire Association of Assessing Officials)
- NHMA (New Hampshire Municipal Association)
- IAAO (International Association of Assessing Officers)

Certifications:
- NHCG (New Hampshire Certified General Appraiser)
- CHNA (Certified New Hampshire Assessor)
- Certified Property Assessor Supervisor
- Certified Property Assessor
- Certified Property Assessor Assistant
WHAT ARE ASSESSORS WORKING ON RIGHT NOW?

- This time of year is a very busy time for the Assessing Department.
- Preparing for file capture to ensure the July tax bills will be mailed out on time, have the most current data and be as accurate as possible.
- Physical inspections to capture values due to new construction. With the use of the standardized new construction form, assessors verify all physical data and create the new property record card.
- Building permits are printed weekly from the Building Department’s CityView software system. Physical inspections are attempted due to the issuance of building permits, demo permits, etc. The assessor, while verifying the data of the property being inspected, uses the existing property record card, acting as a checklist to verify the data of the property being inspected.
- When we conduct the inspection and the homeowner is not present, a door tag is left at the property with the reason for the visit and to request a callback for an inspection.
In some cases work is done without a building permit or that doesn’t require a permit but may affect the assessed value. These items may be picked up at a later date due to a permit being issued for another reason, MLS review due to the property being on the market or during a full measure and list.

Until a complete inspection is done (includes interior and exterior), the City may not be able to determine the full impact of any permitted or non-permitted work.

Inspection on City owned property that is being leased out.

Inspections for the “owned, used and occupied” status of any new organizations applying for a Charitable, Religious or Educational exemption. Inspections also done on organization renewing their exemption status.
WHAT ARE ASSESSORS WORKING ON RIGHT NOW CONTINUED…

- This department makes a good-faith-effort to get the value of a property as of April 1\textsuperscript{st} and have that be reflected on their July tax bill. This will prevent the taxpayer from having to pay the total taxes due for the year on his/her December tax bill.

- The Tax Office has notified us that the file capture date is April 30\textsuperscript{th} for our department.

- Assessors review sales that have occurred from October 1\textsuperscript{st} through September 30\textsuperscript{th} to determine if the sale is qualify or unqualified.
  - We are constantly analyzing data. We know the market continued to climb during and even after the 2018 statistical update. We are looking at sales to prepare for the Ratio Study, determine if a specific type of property is climbing more rapidly than others, if there are data corrections that need to be made or if in fact they are just outliers.
ABATEMENT PROCESS

- Filing an abatement begins after the December bills are mailed (mid November)
- The deadline to file an abatement is March 1st, following the final notice of tax (December).
- Abatements are processed, generally, in the order they are submitted to our office.
- While comps from the taxpayer are considered, assessors perform an analysis to determine what the market value is on the property as of April 1st of that tax year.
Communication is ongoing when the assessor is reviewing the abatement submitted. This would include scheduling an inspection of the subject property, reviewing the data, performing a sales analysis, letting the taxpayer know staff’s findings and letting he/she know what the recommendation will be and when it will be presented to the Board of Assessors.

Once we have determined the market value and we have received the Equalization Ratio from the DRA, that number is used to equalize the market value.
Assessing Improvement Plan Timeline

- **Feb. 2019**: Management Audit Review
  - Improvement Mind Map
  - Initial Software Upgrades
  - Assessment Review of Metrics, Open Workload, Goals and Objectives.

- **Mar 2019**: Identify Customer Service Improvements, Training Reviews, Process Needs, Job PDFS

- **April 2019**: Audit Review

- **May 2019**: Website Improvements, Internal Policy Review, Physical Space Redesign, Board Workshop and Policies

- **August 2019**: Migration of Abatements, Exemption, Credits from obsolete Admin System

- **August 2020**: Update Assesspro
Conclusions and Major Recommendations from the Management Audit Report

Major Recommendations:

1) Re-establish the Administrative Services Director position reporting to the Mayor which will more effectively align internal serving functions within the city, including but not limited to, Assessing, GIS and Information Technology operations under one directorship.

   Legislation submitted by Mayor Donchess, O-19-040, approved by the Board of Aldermen 4/9/19 as Amended, funded in the proposed FY2020 Budget, R-19-123

2) Eliminate the Chief Assessor position - the Administrative Services Director will direct the operations of the Assessing Department and working with the Chief Financial Officer will be charged with a) observing the current operating state and b) creating and implementing an efficiency/improvement plan.

   March 1st - Elimination of the Chief Assessor position, funding removed from proposed FY2020 Budget, R-19-123, Dept. 132 and $55,000 added for Consulting Services.
   CFO Griffin and CoS Kleiner begin evaluating current operations. Instituted weekly staff meetings, weekly update on metrics, reviews with assessors on abatements.
   Creation of Mind Map - A mind map is a graphical way to represent ideas and concepts. It is a visual thinking tool that helps structuring information, helping you to better analyze, comprehend, synthesize, recall and generate new ideas.
### APRIL WORK DONE (April 22nd through April 26th)

**ADMIN STAFF & ASSESSORS, ASSISTING TAXPAYERS AT THE COUNTER**
- QTY 48+

**PREPARE FOR FILE CAPTURE APRIL 30TH**

**APRIL 15TH- LAST DAY TO APPLY FOR NEW EXEMPTION OR CREDITS**

### BUILDING PERMIT PICKUPS/ DATA ENTRY FOR ASSESSORS
- DATA ENTRY-QTY 159
- BP CLOSED BY ASSESSORS QTY 52
- BP CLOSED BY ADMIN STAFF QTY 174
- BP INSPECTIONS QTY 51
- REVIEW PLANS QTY 23
- PRINT, SORT AND DISTRIBUTE BUILDING PERMITS FOR PRIOR MONTH-QTY 255
- REVIEW “UNDER CONSTRUCTION” REPORT QTY 55
- OPEN BUILDING PERMITS REVIEWED USING PICTOMETRY-QTY 255
- SEND INFORMATION TO BUILDING/ CODE ENFORCEMENT REGARDING POSSIBLE WORK DONE W/O BUILDING PERMITS-QTY 134

### REVIEW/ PROCESS ABATEMENTS

Status of Abatements as of 5/2/19
- Pending = 299
- Approved = 60
- Denied = 20
- KRT-Pending = 6

### DEEDS PROCESSED QTY 66
3) More effectively use the AssessPro software to conduct assessing business to include items such as exemptions/credits and tax abatement processing. Consultation and technical assistance by Patriot Properties may be needed.

March 19th – Meeting with Patriot Systems, IT, Assessing Staff

Demo on new version of AssessPro – Additional questions addressed by Patriot

Plan:

August 2019 - work with IT/Patriot to migrate remaining processing applications from Admins system to current version of AssessPro. QUOTE Needed.

August 2020 - work with IT/Patriot to implement new version of AssessPro which will allow multi tax year databases to be viewed and updated, increased functionality, new operating system. Improved integration with the Munis software on the processing of abatements. More internal licenses for other departments to share live data.

---

### AP5 – UPGRADE PROPOSAL

**Nashua, NH**

229 Main St, Nashua, NH 03061

Phone: 603-589-3040

Fax: 603-589-3079

Date: 2/26/2018

<table>
<thead>
<tr>
<th>SOFTWARE / SERVICES</th>
<th>EXPIRATION DATE</th>
<th>DATE</th>
</tr>
</thead>
<tbody>
<tr>
<td>AssessPro AP5 Upgrade - RE/GIS/WEB (Approx. 28,000 parcels)</td>
<td>60 DAYS</td>
<td>Date: 2/26/2018</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Item</th>
<th>Description</th>
<th>Initial Cost</th>
<th>Annual</th>
</tr>
</thead>
<tbody>
<tr>
<td>AssessPro AP5</td>
<td>AP5 Client Server Upgrade</td>
<td>$32,500.00</td>
<td>$17,700.00</td>
</tr>
<tr>
<td>Conversion</td>
<td>4 Year / (4) Databases</td>
<td>Included</td>
<td>N/A</td>
</tr>
<tr>
<td>Conversion</td>
<td>(3) Additional Database(s) $750.00 each</td>
<td>$2,250.00</td>
<td>N/A</td>
</tr>
<tr>
<td>WebPro APS</td>
<td>(Current module) WebPro Hosted-AP5 Upgrade</td>
<td>Included</td>
<td>Included</td>
</tr>
<tr>
<td>GISPRO AP5</td>
<td>(Current desktop module) GISPRO-AP5 Upgrade</td>
<td>Included</td>
<td>Included</td>
</tr>
<tr>
<td>Training</td>
<td>AssessPro AP5 Training</td>
<td>Included</td>
<td>N/A</td>
</tr>
<tr>
<td>Set-Up</td>
<td>Installation and Set-up</td>
<td>Included</td>
<td>N/A</td>
</tr>
</tbody>
</table>

**SUBTOTAL**

$34,750.00 $17,700.00

**TOTAL**

$34,750.00 $17,700.00
4) Create and/or update internal policies and procedures to reflect the current state of operations. Review functions within the department and update job descriptions as appropriate.

March 15th – Griffin/Kleiner Meeting with State DRA – Chuck Reese

1. Operations of the Assessing Dept. moving forward including approvals of various functions and reports.
2. State Guidelines and Monitoring

Policy clarification - letters to all residential property owners with an increased assessment of over $20,000. Letters in the past have been at the discretion of the assessor – this policy requires a letter.

March 19th – Meeting with KRT – Rob Tozier

Review of Residential Resource and Discussion on Abatements and Consulting.

April 3rd – Mayor Donchess, Griffin and Kleiner meet with Commissioner Stepp, Peter Roth and Charles Reese regarding plans moving forward, equalization ratio, conformance with State rules and laws.

April – Replacement of Assessor Business Cards - removal of the word Appraiser to Assessor.

April - Review of all Job Descriptions, edited to new city format. Forwarded to Human Resources and the Union for review.
5) Implement a new mileage reimbursement policy and related procedures for all employees who use their personal vehicle for City business.

City Policy regarding Mileage Reimbursement written by Policy Committee, approved by mayor and sent to union. Until implemented with new log, assessors continue use of Weekly Field Data Collection Logs. Reviewed by management prior to mileage reimbursement.

### FIELD DATA COLLECTION LOG

<table>
<thead>
<tr>
<th>Date</th>
<th># Completed</th>
<th>Hours to Complete</th>
<th># Complete Pick-Up</th>
<th>Residential or Commercial</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>1-Apr-19</td>
<td>15</td>
<td>8</td>
<td></td>
<td>Residential</td>
<td>Staff Meeting, D/E, Abatement &amp; Inspection</td>
</tr>
<tr>
<td>2-Apr-19</td>
<td>17</td>
<td>8</td>
<td></td>
<td>Residential</td>
<td>New Construction &amp; Inspections</td>
</tr>
<tr>
<td>3-Apr-19</td>
<td>4</td>
<td>8</td>
<td></td>
<td>Residential</td>
<td>Abatement, Abatement Meeting &amp; Inspections</td>
</tr>
<tr>
<td>4-Apr-19</td>
<td>6</td>
<td>8</td>
<td></td>
<td>Residential</td>
<td>BOA Meeting, Phone Calls, D/E &amp; 4 hrs ET</td>
</tr>
<tr>
<td>5-Apr-19</td>
<td>20</td>
<td>8</td>
<td></td>
<td>Residential</td>
<td>Elderly Exemptions, Organize D/E &amp; D/E</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>62</strong></td>
<td><strong>40</strong></td>
<td><strong>0</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Employee

Supervisor
## FIELD DATA COLLECTION LOG

**Submitted By:**

**Week Ending:** 5-Apr-19

<table>
<thead>
<tr>
<th>#</th>
<th>Account #</th>
<th>Property Address</th>
<th>Date</th>
<th>Time of Arrival</th>
<th>Property Type</th>
<th>Reason for Inspection</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>22040</td>
<td>17 Pierce St</td>
<td>1-Apr-19</td>
<td>1:30</td>
<td>Single Family</td>
<td>Taxpayer Request</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>26302</td>
<td>85 Concord St</td>
<td>2-Apr-19</td>
<td>8:30</td>
<td>Single Family</td>
<td>Taxpayer Request</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>52279</td>
<td>11 Caleb St</td>
<td>2-Apr-19</td>
<td>10:00</td>
<td>Det Condo</td>
<td>New Construction</td>
<td>GT &amp; MM</td>
</tr>
<tr>
<td>4</td>
<td>52277</td>
<td>9 Caleb St</td>
<td>2-Apr-19</td>
<td>10:20</td>
<td>Det Condo</td>
<td>New Construction</td>
<td>GT &amp; MM</td>
</tr>
<tr>
<td>5</td>
<td>52273</td>
<td>5 Caleb St</td>
<td>2-Apr-19</td>
<td>10:40</td>
<td>Det Condo</td>
<td>New Construction</td>
<td>GT &amp; MM</td>
</tr>
<tr>
<td>6</td>
<td>52275</td>
<td>7 Caleb St</td>
<td>2-Apr-19</td>
<td>11:00</td>
<td>Det Condo</td>
<td>New Construction</td>
<td>GT &amp; MM</td>
</tr>
<tr>
<td>7</td>
<td>52188</td>
<td>150 Shore Dr</td>
<td>2-Apr-19</td>
<td>11:10</td>
<td>Single Family</td>
<td>Permit</td>
<td>GT &amp; MM</td>
</tr>
<tr>
<td>8</td>
<td>52195</td>
<td>136 Shore Dr</td>
<td>2-Apr-19</td>
<td>11:20</td>
<td>Single Family</td>
<td>New Construction</td>
<td>GT &amp; MM</td>
</tr>
<tr>
<td>9</td>
<td>52202</td>
<td>3 Minta Way</td>
<td>2-Apr-19</td>
<td>11:35</td>
<td>Single Family</td>
<td>New Construction</td>
<td>GT &amp; MM</td>
</tr>
<tr>
<td>10</td>
<td>52199</td>
<td>6 Minta Way</td>
<td>2-Apr-19</td>
<td>11:45</td>
<td>Single Family</td>
<td>New Construction</td>
<td>GT &amp; MM</td>
</tr>
<tr>
<td>11</td>
<td>52198</td>
<td>4 Minta Way</td>
<td>2-Apr-19</td>
<td>12:00</td>
<td>Single Family</td>
<td>New Construction</td>
<td>GT &amp; MM</td>
</tr>
<tr>
<td>12</td>
<td>23206</td>
<td>11 Sherwood Dr</td>
<td>2-Apr-19</td>
<td>1:35</td>
<td>Single Family</td>
<td>New Construction</td>
<td>GT &amp; MM</td>
</tr>
<tr>
<td>13</td>
<td>52231</td>
<td>4 North Intervale St</td>
<td>2-Apr-19</td>
<td>2:20</td>
<td>Single Family</td>
<td>New Construction</td>
<td>GT &amp; MM</td>
</tr>
<tr>
<td>14</td>
<td>52232</td>
<td>6 North Intervale St</td>
<td>2-Apr-19</td>
<td>2:45</td>
<td>Single Family</td>
<td>New Construction</td>
<td>GT &amp; MM</td>
</tr>
<tr>
<td>15</td>
<td>52234</td>
<td>10 North Intervale St</td>
<td>2-Apr-19</td>
<td>3:15</td>
<td>Single Family</td>
<td>New Construction</td>
<td>GT &amp; MM</td>
</tr>
<tr>
<td>16</td>
<td>52236</td>
<td>14 North Intervale St</td>
<td>2-Apr-19</td>
<td>3:30</td>
<td>Single Family</td>
<td>New Construction</td>
<td>GT &amp; MM</td>
</tr>
<tr>
<td>17</td>
<td>52237</td>
<td>16 North Intervale St</td>
<td>2-Apr-19</td>
<td>3:45</td>
<td>Single Family</td>
<td>New Construction</td>
<td>GT &amp; MM</td>
</tr>
<tr>
<td>18</td>
<td>50148</td>
<td>7 North Intervale St</td>
<td>2-Apr-19</td>
<td>4:00</td>
<td>Single Family</td>
<td>Permit</td>
<td>GT &amp; MM</td>
</tr>
<tr>
<td>19</td>
<td>12782</td>
<td>2 Elmer Dr</td>
<td>3-Apr-19</td>
<td>3:00</td>
<td>Single Family</td>
<td>Fire Permit</td>
<td>GT &amp; MM</td>
</tr>
<tr>
<td>20</td>
<td>7328</td>
<td>1 Farmington Rd</td>
<td>3-Apr-19</td>
<td>4:15</td>
<td>Single Family</td>
<td>Abatement</td>
<td>GT &amp; MM</td>
</tr>
</tbody>
</table>
6) Develop integrated internal training programs for assessing and administrative staff. Conduct orientation and informational workshops with the Board of Assessors.

Completed Review of Training for all staff for FY17 and FY18 - preparing gap analysis and strategy going forward.

<table>
<thead>
<tr>
<th>Course</th>
<th>Date</th>
<th>Hours</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>Solar Exemption per RSA 72:62</td>
<td>10-Jan-17</td>
<td>0.75</td>
<td>LGC Concord, NH</td>
</tr>
<tr>
<td>Accessory Dwelling Units</td>
<td>15-Nov-17</td>
<td>1.25</td>
<td>Radisson - Manchester, NH</td>
</tr>
<tr>
<td>Dark Store - Big Box Retail Appeals</td>
<td>15-Nov-17</td>
<td>1.25</td>
<td>Radisson - Manchester, NH</td>
</tr>
<tr>
<td>NH Utility Appeals - Update</td>
<td>15-Nov-17</td>
<td>1.25</td>
<td>Radisson - Manchester, NH</td>
</tr>
<tr>
<td>Short-Term Rental Arrangements (Airbnb)</td>
<td>16-Nov-17</td>
<td>1.25</td>
<td>Radisson - Manchester, NH</td>
</tr>
<tr>
<td>Excel Can Do That? 3D Mapping &amp; &quot;Solver&quot;</td>
<td>16-Nov-17</td>
<td>1.25</td>
<td>Radisson - Manchester, NH</td>
</tr>
<tr>
<td>Tax Deeding Property - Procedures</td>
<td>16-Nov-17</td>
<td>1.25</td>
<td>Radisson - Manchester, NH</td>
</tr>
<tr>
<td>Reading and Understanding Leases</td>
<td>17-Nov-17</td>
<td>7.50</td>
<td>LGC Concord, NH</td>
</tr>
<tr>
<td>Highest &amp; Best Use Analysis in a Hot Market</td>
<td>14-Nov-18</td>
<td>1.25</td>
<td>Double Tree - Manchester, NH</td>
</tr>
<tr>
<td>IAAO Preparation, Witness Prep &amp; Decoum</td>
<td>14-Nov-18</td>
<td>1.25</td>
<td>Double Tree - Manchester, NH</td>
</tr>
<tr>
<td>A Loophole in the Condo Act</td>
<td>14-Nov-18</td>
<td>1.25</td>
<td>Double Tree - Manchester, NH</td>
</tr>
<tr>
<td>Technological Advances in Assessing</td>
<td>15-Nov-18</td>
<td>1.25</td>
<td>Double Tree - Manchester, NH</td>
</tr>
<tr>
<td>Journey to Assessment Excellence</td>
<td>15-Nov-18</td>
<td>1.25</td>
<td>Double Tree - Manchester, NH</td>
</tr>
<tr>
<td>ASB Annual Forum</td>
<td>15-Nov-18</td>
<td>1.25</td>
<td>Double Tree - Manchester, NH</td>
</tr>
</tbody>
</table>
Review of Board of Assessors Bylaws - to be brought forward for review, edited and accepted by the board in May.

Trainings currently scheduled:


5/20 - 5/24 Level 300 course on Mass Appraisal, Mike Mandile NH Association of Assessing Officials.

May - Assessing 101 for Nashua Residents - public meeting to be held in May by Nashua Assessing Staff and consultants KRT.

May - Orientation for Board of Assessors (after current pending appointment). Review of USPAP report by KRT, Board best practices, presentations by staff.
7) Reduce reliance on the City's legacy ADM INS software applications.

August 2019 - work with IT/Patriot to migrate remaining processing applications from Admins system to current version of AssessPro. Project coordinating with IT and Patriot. Note: From January-April we are taking in and processing Credits and Exemption applications, from mid-Nov. we are taking in and processing abatements (deadline March 1st), preparing for file capture.
8) Invest in a full measure & list project over the next few years to update the property record data. This project will be completed in time to perform the next state mandated Revaluation.

July 2019 - planning meeting with finance, assessing and mayors office. Begin Bid Process and submit Bond Resolution to the Board of Aldermen. Estimated cost - 1.3 million, time period - 3 years.

A question we have been asked recently is, would we consider having an outside agency/contractor do an in-depth audit of the physical data? Yes, but we feel that once the full measure and list begins, we could have the contractor report back to us with an update of their findings which could serve as a sample size audit.
**Additional Improvements:**

**March/April – Creation of Sales Property Search Tool by IT**
For residents with integrated step by step directions. Now available online.

Online Form to request Documents - now available with online submittal.

**March 19th – Meeting with KRT - Rob Tozier**
Review of Residential Resource and Discussion on Abatements and Consulting.

**March 20th – Release of the Residential Assessment Resource to the Media, Board of Aldermen and posted on the website.**

**April Meeting with CDM Smith / IT**
Planning collaborative project linking PDF's of individual property cards to GIS. May/June. Recommend purchasing ArchivePro from Patriot. The initial cost is $2,500.00 and that includes (1) database/Year, after that it is $500.00 each year/database.

**April 30th - Online USPAP Report Acceptance Letter from DRA and Full USPAP Report prepared by KRT shared on the website**
Assessing Office Redesign:
Biweekly meetings to identify needs, analyze process flow and plan redesign for better customer service and improved employee performance.
March 7th - Management Audit Report presented to the Board of Aldermen

It has been 38 working days since the audit was presented. 14 working days with an Acting Administrative Director.

We have received 43 emails, held two 2 hour meetings with residents, 7 full staff meetings, 8 individual meetings and 4 Board of Assessor meetings.

We continue to have multiple requests for a large amount of data, property files and documents.

**Our Goal - Sustainable Culture Change**

- Communicate a Clear Reason Why Change is Necessary
- Start Small and Scale Incrementally
- Design for Short-Term and Long-Term Results
- Use Positive Reinforcement...Publically
- Realign Performance Management Systems

Sustaining change is not achieved through a one-time exercise, but instead through the adoption of new management practices that need to be continuously nurtured and reinforced. Creating a sustainable culture change provides the foundation for organizations to improve, transform, and compete.