

**Minutes of the Board of Assessors
Meeting of August 1, 2019**

A meeting of the Board of Assessors was held on Thursday, August 1, 2019 in the Auditorium of City Hall. The meeting was called to order at 8:15 AM by Chair Daniel Hansberry.

Members Present:

Daniel Hansberry

Robert Earley

Paul Bergeron

Assessing Staff Present:

Greg Turgiss

Louise Brown

Michael Mandile

Amanda Mazerolle

Gary Turgiss

Doug Dame

Cheryl Walley

Other City of Nashua Staff Present:

Administrative Services Director Kimberly Kleiner, Deputy Corporation Counsel Celia Leonard

Mr. Hansberry

Good Morning, welcome to the August 1, 2019 Board of Assessors meeting. I am Daniel Hansberry and to my right is board-member Paul Bergeron and coordinator for the board, Cheryl Walley. To my left is board -member Robert Earley, Deputy Corporation Counsel Celia Leonard and Administrative Services Director Kimberly Kleiner.

This meeting is recorded by a written transcript and also by audio tape. Please direct all testimony into a microphone and only one person to speak at a time. If you do not already have a copy of today's agenda, please feel free to get a copy at the rear of the room. Today we will be hearing requests for abatements from property owners who are disputing their assessments and approvals or denials of exemptions and/or credits. A decision may be taken under advisement and involved parties will be notified at a later date. Per the City of Nashua bylaws a minimum of two or more affirmative votes are required to approve any application. In addition, this board will hear any and all scheduled cases as long as quorums of two voting board members are present at this meeting. Any citizen has the right to contest a decision that this board makes. To appeal a municipality's decision on an abatement application a taxpayer may appeal to either the Board of Tax and Land Appeals or to the Superior Court but not both. Please contact the Assessing Department for more information. Please direct all testimony to this board and not to anyone in the audience. If you have questions they are to be directed to the board and we will get them answered. When directing testimony to this

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

Ms. Walley

No, there are not.

Mr. Hansberry

Does anyone have any questions before we begin?

The first item on today's agenda is the election of a new chair for the Board of Assessors. We have been operating without a chair, we have been down to two members and we have been waiting for the third member to be appointed before taking action on this item.

Mr. Earley

Mr. Chairman, I would like to nominate Dan Hansberry as the new chairman of the Board of Assessors.

Paul Bergeron

I would second that.

Mr. Hansberry

Are there any other nominations? So, Dan Hansberry is the one person that has been nominated for the Board of Assessors. Call the roll call, Mr. Earley?

Mr. Earley

Yes.

Mr. Bergeron

Yes.

Mr. Hansberry

Yes – thank you very much.

Mr. Earley

You are welcome.

Mr. Hansberry

Is there a motion to waive the reading of the minutes both public and non-public of the previous meeting, accept them and place them on file?

Mr. Earley

So moved.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second.

Mr. Hansberry

Are there any errors or corrections? All those in favor of approving the minutes as presented signify by saying aye.

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

Aye.

Mr. Hansberry

Opposed? – Ayes have it, motion carries.

Is there a motion to approve the Board of Assessors Decision Report from the June 27, 2019 meeting as presented?

Mr. Earley

So moved.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second.

Mr. Hansberry

Any discussion? All those in favor signify by saying aye.

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

Aye.

Mr. Hansberry

Opposed-Nay. – Ayes have it, motion carries.

New business, Ms. Kleiner, Administrative Service Director, is going to provide us with a division update.

Ms. Kleiner

Good morning members of the board. I have provided a written copy and there are copies over there next to the agenda for the public. We have a number of developments happening at the moment. Probably the most exciting being as of yesterday residents can now view their property cards online from computers in their home. This is a project that was identified in the improvement plan presented to the Board of Aldermen back in April. It took some time to figure out how we were going to link these pdf's so we thank our I.T. Department, we thank Patriot Properties for working with us and as of yesterday they are pretty clear when you pull them up and they are viewable a lot easier than I had expected. So that happened and we did let the Board of Aldermen know last evening at a Finance meeting. So last evening we were at Finance for two contracts. A GIS renewal contract and as you know Assessing relies on GIS pretty heavily and we work very closely together, that was approved. There was also a contract before them for the upgrade to AssessPro 5, and that was approved. So that upgrade to AssessPro 5 would bring us up-to-date with the latest software offered by Patriot Properties. Our AssessPro Classic that was installed in 2004 has not been updated since it was installed. I included in your packet here some of the increased functionality that we will get from the upgrade. We did meet last week on the 24th all staff and myself, I.T. and Corporation Counsel were in a meeting and we saw a demo of the new system. We did find that there are some real issues that are going to be addressed with this upgrade. So other things that we have been working on with I.T. is moving over from our exemptions and abatements from the Admin system. We want to get those into AssessPro. There was a little bit of backup with what fields will be needed in AssessPro to store that data. It's actually going to be easier in the new version than it would have been in AssessPro Classic so that's an added benefit as well. Also new is starting a couple of weeks ago now every Monday morning the assessors and I are meeting. We are reviewing upcoming assignments, we are talking about the current workload and we are reviewing specific properties. So we meet for about an hour every Monday morning. I also included an update on the workload and some of the abatements that have come through to the board, the exemptions and the credits, just so that you would have that data available to you. We are going to be scheduling training for the new AssessPro version so that's going to take some time

with our staff. We are also working on spring reviews, building permits and sales, so it's still a very busy time in the department even though we've kind of worked on the abatements and gotten over the mass of those, it still remains a very busy time.

Mr. Hansberry

Are there any questions?

Mr. Bergeron

No.

Mr. Earley

No.

Mr. Hansberry

Ms. Kleiner just one question. We had 376 abatements originally was the number that was cited, correct?

Ms. Kleiner

Yes.

Mr. Hansberry

Now we have got 320 and pending are 82, so that's 402. Is that because 22 were captured under Public Service?

Ms. Kleiner

So the 22 that weren't in the original number that you were looking at, we weren't including those when we were talking about abatements that would be coming through to the board.

Mr. Hansberry

Okay, thank you. No communications, correct, Mrs. Walley?

Ms. Walley

No.

Mr. Hansberry

Mr. Dame you have something for us.

Mr. Dame

Thank you. Good morning board members. Douglas Dame, Commercial Assessor, City of Nashua. I have one large industrial property at 141-143 Burke Street that I'd like to present to the board. This is what is known as an in-house correction and usually matters don't require action by the board but I thought given that this is a notice of an assessment revision or in-house correction based upon my recent inspection of this property a while back and it involves a city property that might sell at some point in the near or distant future, I thought I'd bring it before the board and provide you with some information ahead of time. This property has been deemed surplus and has suffered from lengthy vacancy since its acquisition by the city. It's also suffered from vandalism. Should it convey at some point in the future, I'd like the board to have an understanding of the background behind the sale so if there are any questions, I'd be happy to take them at this point.

Mr. Hansberry

This is strictly informational then, there's no action required?

Mr. Dame

Correct, there is no vote necessarily needed.

Mr. Earley

Doug, the property, is it subdividable at all? 27 acres seems like a huge lot for just one building.

Mr. Dame

Correct.

Mr. Earley

Do you know if a prospective buyer has any intention of adding buildings or subdividing the property?

Mr. Dame

The property has actually been subdivided. Another city department identified the need for a strip of land from this original parcel and that has actually been accomplished, that's been done; so should the property convey at some point in the future it would be a somewhat reduced size and I reflected that in my revised assessment.

Mr. Earley

Okay.

Mr. Hansberry

Mr. Bergeron?

Mr. Bergeron

Yes, just a further question and I suppose it is partly speculation. The city would still have the right to carve out additional pieces of that property if they chose to for a parking area for fleet or park and ride options or commuter rail station. Are those still options on the table, do you know?

Mr. Dame

I don't know that for a fact. All I know is I was told by Economic Development that there was an intention and this has actually happened that a parcel, approximately 2.5 acres of industrial land, was carved out and that that has been approved by the Planning Board and the plan has been recorded at the Registry of Deeds and what is being marketed now is a smaller parcel compared to the original.

Mr. Bergeron

Okay, thank you.

Mr. Hansberry

Does that conclude your report?

Mr. Dame

It does.

Mr. Hansberry

Thank you very much.

Mr. Bergeron

Are we making a motion?

Mr. Hansberry

No, there's no action required, correct?

Mr. Dame

Correct.

Mr. Hansberry

Right. Next on the agenda is Mr. Gary Turgiss who has a number of abatements that he will be presenting. Good morning.

Mr. Turgiss

Good morning board. The first abatement I have on the agenda is 21 Clement Street in Nashua. It is a cape-style home and I was wondering if the board has any questions regarding the information that was provided?

Mr. Earley

I don't have any questions.

Mr. Bergeron

No.

Mr. Hansberry

Is there an upward bias price-wise on these properties since the college is slowly buying up the neighborhoods in that area? Does that have an impact on price?

Mr. Turgiss

I haven't researched that at this point to verify any of that information. This particular subject property had corrections that needed to be made on the property based on condition. I can research that further to verify the sales information and see if the sales are reflecting that at this point in time.

Mr. Hansberry

No, that is not necessary. I was just wondering if that was something you knew.

Mr. Turgiss

I don't know that.

Mr. Hansberry

Alright, is there a motion relative to 21 Clemons Street.

Mr. Earley

I'll make a motion to approve the assessment for the property at 21 Clemons Street to \$249,900.

Mr. Hansberry

Is there a second.

Mr. Bergeron

I'll second that.

Mr. Hansberry

Any discussion? All those in favor signify by saying aye.

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

Aye.

Mr. Hansberry

Opposed-Nay. – Ayes have it, motion carries. Mr. Turgiss?

Mr. Turgiss

The next property I have is a property at 6 Hanover Street. This is a 4-family. Are there any questions with the information that was supplied to the board?

Mr. Bergeron

No, no questions.

Mr. Earley

No questions.

Mr. Hansberry

So is there a motion relative to the property located at 6 Hanover Street.

Mr. Earley

I'll make a motion to approve the assessment for the property located at 6 Hanover Street to \$317,600.

Mr. Bergeron

I'll second that.

Mr. Hansberry

Any discussion? All those in favor signify by saying aye.

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

Aye.

Mr. Hansberry

Opposed-Nay. – Ayes have it, motion carries. Mr. Turgiss?

Mr. Turgiss

The next property that I have is a single-family home located on 2 Abbe Lane. Any questions that the board may have regarding this information?

Mr. Earley

No.

Mr. Bergeron

No.

Mr. Hansberry

Is there a motion relative to the property at 2 Abbe Lane.

Mr. Earley

I make a motion to approve the assessment for the property located at 2 Abbe Lane to \$327,100.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second that.

Mr. Hansberry

Any discussion? All those in favor signify by saying aye.

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

Aye.

Mr. Hansberry

Opposed-Nay. – Ayes have it, motion carries. Mr. Turgiss?

Mr. Turgiss

The next property that I have is a 2-family that is located at 41 Concord Street. Any questions that the board may have regarding this property?

Mr. Hansberry

Any questions?

Mr. Earley

No questions.

Mr. Bergeron

There are none.

Mr. Hansberry

Is there a motion relative to the property at 41 Concord Street.

Mr. Earley

I'll make a motion to approve the assessment for the property located at 41 Concord Street to \$306,200.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second.

Mr. Hansberry

Any discussion? All those in favor signify by saying aye.

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

Aye.

Mr. Hansberry

Opposed-Nay. – Ayes have it, motion carries. Mr. Turgiss?

Mr. Turgiss

The next property I have is a property at 6 Markar Street. It's a single-family bungalow-style home. Any questions on the information supplied to the board on this property?

Mr. Hansberry

Any questions regarding 6 Markar Street?

Mr. Earley

No questions.

Mr. Bergeron

No questions.

Mr. Hansberry

Is there a motion relative to 6 Markar Street.

Mr. Earley

I make a motion to approve the assessment for the property at 6 Markar Street to \$194,100.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second that.

Mr. Hansberry

And just so that is listed correctly but on the agenda it should be 'ar' at the end, not 'er'. All those in favor signify by saying aye.

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

Aye.

Mr. Hansberry

Opposed-Nay. – Ayes have it, motion carries. Mr. Turgiss?

Mr. Turgiss

The next abatement that I have is a single-family home at 18 Forest Park Drive. Any questions on the information supplied?

Mr. Hansberry

Any questions on that property?

Mr. Earley

No questions.

Mr. Bergeron

No.

Mr. Hansberry

Is there a motion relative to the property located at 18 Forest Park Drive?

Mr. Bergeron

I would move to approve the assessment reduction for the property located at 18 Forest Park Drive to \$224,700.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second that.

Mr. Hansberry

Any discussion? All those in favor signify by saying aye.

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

Aye.

Mr. Hansberry

Opposed-Nay. – Ayes have it, motion carries. Mr. Turgiss?

Mr. Turgiss

The next property I have is a property located, a single-family home, at 2 Cardinal Circle. Any questions on the information supplied to the board?

Mr. Hansberry

Any questions?

Mr. Bergeron

No.

Mr. Earley

No questions.

Mr. Hansberry

The concern that I have, Mr. Turgiss, is it seems that this property is really a victim of benign neglect.

Mr. Turgiss

Correct.

Mr. Hansberry

The carpeting needs to be replaced, the chimney needs to be re-pointed, the siding was invaded by termites and the plumbing needs professional attention.

Mr. Turgiss

Correct.

Mr. Hansberry

There's really two, I guess schools of thought, in assessing relative to this. So we had a property that was discussed at the last meeting that needed re-pointing and the assessor who presented said that routine maintenance is not really taken into account when valuing properties. Based on what I've read when you take a property, in this case this is about a \$400,000 property you should allow 1-2% of the value of a home on an annual basis to conduct routine maintenance. So somebody who owns a \$400,000 home on an annual basis should expect to put \$4,000 to \$8,000 into that home to stay on top of it. I guess I'm in line with the assessor who presented at the end of June relative to the brick house who said we should not be giving discounts to properties that are in a condition they are in due to benign neglect.

Mr. Turgiss

In this case here this property has had deferred maintenance. This is stuff that was neglected and never looked at. This property was purchased from a short sale back in 2013. A lot of the exterior of the property was neglected. The siding had never been painted, it never had been updated. So it was maintenance that was completely neglected. The plumbing instead of pipes actually being repaired with copper or with

PVC, it was, the term I use was jury-rigged with rubber hoses and hose clamps. I have some photos supplied by the taxpayer that actually show that. There are pieces of pipe that are actually missing that have rubber hose with hose clamps holding it together, so it's not just routine maintenance in my mind, this is actually deferred maintenance. It would require more than the typical depreciation for maintaining the property.

Mr. Hansberry

Even though the homeowner has been in possession for five years and has had a chance to address it.

Mr. Turgiss

That's correct. He's been working on it slowly but surely to update the different conditions that the property faces.

Mr. Hansberry

Alright, so he's making a good-faith effort.

Mr. Turgiss

He's making an effort, yes. He has showed me areas that he has repaired since he purchased it.

Mr. Bergeron

Just a further question, since this is my first time on the board, I may have questions that probably seem pretty basic. Your market value estimate is \$237,000. The three comps that you provided come in at \$238, \$236, \$237.

Mr. Hansberry

No, it's 2 Cardinal.

Mr. Bergeron

Oh, 2 Cardinal. My apologies. I withdraw my question.

Mr. Hansberry

Alright, any other questions.

Mr. Hansberry

Is there a motion relative to the property located at 2 Cardinal Circle?

Mr. Earley

I make a motion that we approve the assessment for the property at 2 Cardinal Circle to \$382,800.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second.

Mr. Hansberry

Any discussion? All those in favor signify by saying aye.

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

Aye.

Mr. Hansberry

Opposed? – Ayes have it, motion carries. Mr. Turgiss?

Mr. Turgiss

The next property that I have is a single-family home on 2 Anders Lane. Another property that has deferred maintenance. Any questions regarding the information supplied to the board?

Mr. Hansberry

Any question regarding 2 Anders Lane?

Mr. Earley

No.

Mr. Hansberry

In the same vein, this was owned by Wells Fargo, which is recently has received all kinds of negative publicity in the past year for their complete lack of ethics in dealing with customers. It was also owned by a mortgage corporation. This goes back to '08. Both companies owned the property. What does that mean? That's the date that it was exchanged right? From EMC Mortgage Corporation to Wells Fargo?

Mr. Turgiss

Wells Fargo had the property and it looks like they were affiliates somehow because both transactions happened on the 30th of January in 2008.

Mr. Hansberry

So they both had an interest in it, like there may have been a second mortgage?

Mr. Turgiss

Like they may have been affiliates of each other, a parent company.

Mr. Hansberry

Okay, and then on top of that it was purchased by an absentee landlord, correct?

Mr. Turgiss

Correct.

Mr. Hansberry

Does this house overlook the golf course?

Mr. Turgiss

No, it does not.

Mr. Hansberry

Okay, and then the cost to cure for the building was submitted with the abatement from Jack's Home Improvement of Wellesley, MA in the amount of \$105,000. That's to help make the case for a reduction, correct?

Mr. Turgiss

Correct.

Mr. Hansberry

I'm guessing if it was Jack's Home Improvement of Chelsea MA the price would have come in lower possibly. I'm being a little facetious there. But this is a classic example, you have a bank whose ethics have come in serious questions and received heavy fines over the past year. Then you've got the mortgage company and now you have an absentee landlord and they're letting the property fall into disrepair, and now we're going to give them a break. The cost that has to be made up is going to be carried by every other taxpayer in the city; I realize it's insignificant when you're looking at one property but then when you multiply this out the way this plays out.

Mr. Turgiss

It's market value of the property. I understand just because somebody doesn't keep up their property it is not fair to everyone else that does. But if this was to sell on the market what would the homeowner be able to get in a fair market sale and based on the condition of the property, I do have photos indicating damage to the property just because of neglect. The siding all has to be replaced, the deck has to be taken off and redone, the windows all need to be replaced. It's obvious that there is a lot of neglect to the property. In NH, it is what's the market value of the property and that's what we're looking at.

Mr. Hansberry

And neighbors hate it when there's a house like this on the street so everybody pays the price except the homeowner.

Mr. Turgiss

You can look at it that way, yes.

Mr. Earley

The homeowner loses on the value of his house. You would think they would take action to improve it rather than let it go.

Mr. Turgiss

Right, if they were to sell the house in the condition it is today they would not be able to sell it for the market value of a home that didn't need the repairs that this one needs. That's where they lose out.

Mr. Earley

The bought it cheaply to begin with right?

Mr. Hansberry

Any other questions or comments? Is there a motion relative to the property located at 2 Anders Lane?

Mr. Earley

I'll make a motion to approve the assessment for the property at 2 Anders Lane to \$299,300.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second.

Mr. Hansberry

All those in favor signify by saying aye.

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

Aye.

Mr. Hansberry

Opposed, nay? – Ayes have it, motion carries. Mr. Turgiss?

Mr. Turgiss

The next property I have is a garden-style condo located at 16 Mt. Laurels Drive, Unit 301. Any questions on the information supplied to the board on this property?

Mr. Hansberry

Any questions relative to that property?

Mr. Earley

No questions.

Mr. Bergeron

No questions.

Mr. Hansberry

Is there a motion relative to 16 Mt. Laurels Drive, Unit 301?

Mr. Earley

I'll make a motion to approve the assessment for the property located at 16 Mt. Laurels Drive, Unit 301 to \$368,800.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second that.

Mr. Hansberry

All those in favor signify by saying aye.

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

Aye.

Mr. Hansberry

Opposed, nay? – Ayes have it, motion carries. Mr. Turgiss?

Mr. Turgiss

The next property that I have is a property located on 46 Sawyer Street, single-family home. Any questions on the information that I supplied to the board?

Mr. Hansberry

Any questions?

Mr. Earley

No questions.

Mr. Bergeron

I don't have any questions.

Mr. Hansberry

So this is a 12-year old house in a very established neighborhood.

Mr. Turgiss

It is a single-family home that is fairly new in an older neighborhood, that is correct.

Mr. Hansberry

So there was obviously a large enough lot for a property to be built.

Mr. Turgiss

That is correct, yes.

Mr. Hansberry

Any further discussion? Is there a motion relative to the property at 46 Sawyer Street?

Mr. Earley

I make a motion to approve the assessment for the property at 46 Sawyer Street to \$305,300.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second.

Mr. Hansberry

Any discussion? All those in favor signify by saying aye.

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

Aye.

Mr. Hansberry

Opposed, nay? – Ayes have it, motion carries. Does that conclude your report?

Mr. Turgiss

That concludes my report.

Mr. Hansberry

Thank you very much.

Mr. Turgiss

Thank you.

Mr. Hansberry

Next on the agenda is Mr. Mandile who also has a number of abatement applications for us. Mr. Mandile, good morning.

Mr. Mandile

Good morning Mr. Chairman. My first property is located at 44 Balcom Street. It is a single-family home. I am recommending denial because the taxpayer did not respond in time to schedule an inspection.

Mr. Hansberry

Any questions or discussion relative to 44 Balcom Street?

Mr. Earley

No.

Mr. Bergeron

No.

Mr. Hansberry

Is there a motion?

Mr. Earley

I make a motion to deny the abatement for the property located at 44 Balcom Street.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second.

Mr. Hansberry

Any discussion? All those in favor signify by saying aye.

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

Aye.

Mr. Hansberry

Opposed, nay? – Ayes have it, motion carries. Mr. Mandile?

Mr. Mandile

The second property is a 3-unit family flat located at 153-155 West Hollis Street. I am recommending approval for \$221,800.

Mr. Hansberry

Any questions or comments?

Mr. Earley

No questions.

Mr. Bergeron

None.

Mr. Hansberry

Mr. Mandile, in 2004 this property closed for \$366,000 ?

Mr. Mandile

Yes.

Mr. Hansberry

And now it is assessed at about \$105,000 less?

Mr. Mandile

Right, it went down significantly in the previous update of 2013 down to \$174,000 based on its condition and the comparable sales that I found, that is what the appraised value would be, \$234,000.

Mr. Hansberry

The assessment prior to that was almost \$200,000 lower?

Mr. Mandile

Yes.

Mr. Hansberry

How common is that?

Mr. Mandile

Well we're dealing with 3 units on West Hollis Street, that is about what they are going for. In 2004 the market was really very hot, prices were inflated, and that was just before the big down turn. The market started to slow around 2005 and then it crashed completely in 2008.

Mr. Hansberry

Any other questions?

Mr. Earley

Has the physical condition of this property changed at all? Is it being kept up?

Mr. Mandile

It's in average condition for its age but nothing special as far as individual features, no.

Mr. Earley

I don't have any other questions.

Mr. Bergeron

I don't have any questions.

Mr. Hansberry

Alright so is there a motion relative to the property at 153-155 West Hollis Street?

Mr. Earley

I'll make a motion to approve the assessment for the property located at 153-155 West Hollis Street to \$221,800.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second that.

Mr. Hansberry

Any discussion? All those in favor signify by saying aye.

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

Aye.

Mr. Hansberry

Opposed, nay? – Ayes have it, motion carries. Mr. Mandile?

Mr. Mandile

Next property is a single-family home located at 10 Maple Leaf Drive. The taxpayer actually had an appointment scheduled. She cancelled it and did not respond to numerous requests to reschedule so I am recommending denial.

Mr. Hansberry

Any questions or discussion?

Mr. Earley

No questions.

Mr. Hansberry

Is there a motion relative to 10 Maple Leaf Drive?

Mr. Earley

I'll make a motion to deny the abatement for the property located at 10 Maple Leaf Drive.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second that.

Mr. Hansberry

Any discussion? All those in favor signify by saying aye.

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

Aye.

Mr. Hansberry

Opposed? – Ayes have it, motion carries. Mr. Mandile?

Mr. Mandile

My next property is a 3-unit family-conversion style home located at 11 Middle Street. I am recommending approval for \$245,500.

Mr. Hansberry

Any questions?

Mr. Earley

No questions.

Mr. Bergeron

I have no questions on it.

Mr. Hansberry

This is a similar situation. It sold for \$373,000.

Mr. Mandile

Yes, in 2010 it was assessed at \$225,000. It went down again to \$207,000 in 2013, very similar.

Mr. Hansberry

Any other questions? Is there a motion relative to 11 Middle Street?

Mr. Earley

I make a motion to approve the assessment for the property located at 11 Middle Street to \$245,500.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second that.

Mr. Hansberry

Any discussion? All those in favor signify by saying aye.

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

Aye.

Mr. Hansberry

Opposed – nay. – Ayes have it, motion carries. Does that conclude your report?

Mr. Mandile

It does, thank you.

Mr. Hansberry

Unfinished business. I am going to turn the meeting over to Mr. Earley because I have recused myself from this matter.

Mr. Earley

Alright the next matter is the taxpayer's request for an abatement at 12 Briarcliff Drive. We have discussed this at the last meeting. Since then Mr. Tozier had sent in a, and he could not be here today, but he sent in a letter explaining his decision. I read his reasons, where he states that he uses a table to determine the value of things like swimming pools. It is quoted as an M & S table. I assume that when KRT was being vetted by the city that they understood that the tables were being used and it also includes depreciation which I feel is a little low is a little over 1% per year, but using the table, Mr. Tozier says results in consistency, which I agree that that would be the case. In this situation I don't see a reason for approving the request because the table was used, the city approved that table by the fact that they hired KRT to do the work. Unless we went back and re-established values for all the swimming pools in the city I don't know that we could pull out one and say the tables should not have applied to that one. Do you have any thoughts on this Paul?

Mr. Bergeron

No, I think I concur with your evaluation. There is a need to be consistent city-wide on how the pools are valued. I also agree that there needs to be perhaps a good vetting on how the city values it's yard items going forward and as we move into our next round of assessments it would be valuable I think to have a discussion as to how vinyl pools for example are valued during the next assessment but for the purposes of this particular case I think there is a need to remain consistent throughout the city and I also agree that the abatement should be denied.

Mr. Earley

Any further discussion? Is there a motion? I will make the motion to deny the abatement for 12 Briarcliff Drive.

Mr. Bergeron

And I will second that motion.

Mr. Earley

No more discussion? All those favor?

Mr. Bergeron

Aye.

Mr. Earley

Aye.

Mr. Hansberry

So now we move onto public comment. We have one person who has requested to speak. Mrs. Ortolano would you come forward?

Ms. Ortolano

Good morning.

Mr. Hansberry

State your name and address for the record please?

Ms. Ortolano

Laurie Ortolano, 41 Berkeley Street. A couple of things I wanted to address this morning and I thought I would need the screen. I was going to print out some stuff but I ran out of time. I am working on the hearing for next Tuesday and I got way late on my paper for the State and I didn't print out papers but there is information here I could go over. The welcome statement that you folks read at the start of the meeting says please direct testimony to this board and not to anyone in the audience if you have any questions they are to be directed to the board and we will get them answered. I have been coming here for quite some time now, probably 7 or 8 months and it is my observation that you don't answer any questions and I am not talking just mine or submissions of letters, it is anyone else who has come here as well. I am not certain that I can think of an instance where you've provided answers or gone back and got answers for the public and it is for this reason that I look at this board as politically motivated and a rubber stamp. Because if you're not going to genuinely get us answers, take that out. I don't want to hear it every meeting I come to. It just isn't right. I sent you maybe 5 technical papers. I print, I copy, I make my 5 copies or whatever was required and they seem to go in the trash. Never get responded, in some instances never get acknowledged that they were received. I have stopped doing that because I have spent a lot of money printing to provide information to this city only to have it thrown away and not responded to. It's expensive for me, and it's ultimately why I have pursued other avenues through the state, so please consider getting rid of that line or acting on it honestly.

I wrote you an email regarding policy and the creation of policy. We have a lot of policy questions here in our Assessing Office and we have basically a policy manual that is

minimal and hasn't been looked at in a long time. I'd like to understand what the public's role is in policy development and that's something I'll take to the BTLA because I know you won't address it. I was on a school board and in an elected committee for 8 years. Policy was considered public business. It was the one place where the public could come forward in a hearing and express their opinion on how operations were going to be run. The aldermen do it with their resolutions. They have hearings that allow people to step forward and give comment and even at a hearing ask questions and receive answers. I know that you are not a legislative board you are a governmental board. I haven't been able to explore yet within the charter whether that means policy creation is not the public's business but I am also concerned that it is not the board's business, because these policies are not coming to you and your mission says our role is to make certain that the policies are in line with the state's statutes with the office operations. How are you doing that if policy doesn't come to you for an open discussion in a public meeting? I am only aware of one policy that's been created and that was sending letters home when property assessments increase. I read it in a manual when I went a month ago. It was in there and I was surprised that it was actually being used. It is put together with a fixed number. For a \$20,000 increase they are going to send a letter home. Every individual in the community that I showed that policy to commented that it shouldn't be a number, it should be a percent. Some of the people immediately said, some of the business leaders immediately said, it should be a percent. I agree with that. If you take a \$150,000 home and you increase it \$20,000 it is a 15% increase and that's your margin to notify the property owner. That's a hefty increase for somebody with an escrow that they have to pay. If you put a \$20,000 increase on a \$600,000 home that property owner is experiencing a 3% increase, that substantially different and may not be as significant to that owner. I would like to see a percentage picked whereby it triggers a letter based on percent increase. Decide what you want to use and send it, but I think to fix the number at \$20,000 really isn't correct. I thought this policy was going to come forward so I'd be able to speak to it. I sort of hung back, waited 3 or 4 months and then I saw it in a book a month ago and it was acted on but I never saw it approved by you and I never saw it discussed in a public meeting by you. Secondly, there is an additional policy I would like you to consider because I have done a lot of work looking at property files. Unqualified sales, you know no market, family sales, tenant/lease sale, any of these things, foreclosures. I have not found good evidence that our assessors are qualifying these properties. A question would be how do you qualify an unqualified sale? My opinion would be it would be almost like doing an abatement. You'd take the house, you'd look at comps, you would see what comps look like and you would set the value for the home. I have never seen anything in a property file that tells me how an unqualified sale is qualified or any paperwork that does it. More often I see them ignored. Or the assessment level that they're at, let's say it was at \$320,000 and the house sold for \$280,000 and it was

unqualified. The assessors are more apt to leave it at \$320,000, which is not necessarily typical what they do with other qualified sales with MLS data. They tend to raise them or adjust them or look at the pictures. I mean there is a fair amount of data they miss but that's for all of the non-qualified sales, I am not seeing evidence of that. I would like any unqualified sale property to receive a letter from the assessing office saying we have qualified your property and this is your assessment level. Because it puts ownership on the assessors that this job is being done and they are seriously looking at this data. It is not a great deal of data. It is not a lot of extra letters, so I don't think it's a big cost issue but I think it would have a substantial benefit because a gentleman came in here last meeting, Mr. Durant, and his sale was looked at as unqualified. Looking at his property and speaking with him it was definitely more qualified than unqualified. Ours was a qualified sale in 2013 even though it was cash. Ours should have been looked at a little bit too, you know what was the arrangement with that when there was no bank financing. So you know I don't think anyone really qualified his sale. They just turned around you folks and said well it was \$321,000 and now it's \$398,000, that's good enough. That's good. In a year it increased \$60 or \$70,000. That's good. So that's the second issue with policy.

I re-read the minutes from the last meeting and it was just a depressing sad experience for me. I was so disappointed Dan in how you spoke about me. I feel I am a better person and deserve better treatment. I feel that this board under the mission represents taxpayers and once again this political, rubber-stamping board represents the city and not the taxpayer. I feel you should have reached out to me to ask what my story was rather than script something that was inaccurate and wasn't my story. I have asked repeatedly for KRT to provide the emails where we asked that the neighborhood be changed and we have received no data. I know if I sat at this microphone and misrepresented you the way I have been misrepresented you would be furious. You would speak out strongly because you speak in a seat of leadership. I don't have that opportunity and I have to take it and it disheartened me so much to read those minutes. The justification of my abatement was based on sale data from 2007 by this board and I feel strongly that as a taxpayer I have to follow a strict set of rules to abate as anyone else does. I have to use sales data within the year window period of the tax year I am abating. I followed the rules and I did that. All of KRT's abatements, the 50 or so, they did not use that sales data. They said we don't need it, we got a CAMA model with 673 points. It was fair. I sat in a course with two of these people here and the chief from Durham and the chief from Goffstown both talked about how inaccurate the Marshall & Swift model is, which is what KRT used, and that when you do these general average uniform CAMA models, there is often some errors and you have to go back and correct them looking at sales data. They spoke to this and we used KRT and I didn't think they would be so married to their model but they are. I didn't. You know I spent 10 years modeling in engineering down in Westinghouse in Baltimore and I had to model

telemetry data for space craft, and creating predictive models is very difficult, and very often you create the model, watch the space craft and find your data was good in some instances, your data was good in some environments. Your data was terrible in some other instances. That's the nature of a predictive model and I was never overly-married to my model. I understood that. I see a company who is overly-married to their model and didn't recognize the short-comings of their model. So when you pulled out 2007 data and said 41 Berkeley Street sold for \$600,000 in 2007, so to move it to \$651,000 in 2017, 8.5%, seems reasonable. Yup you guys, two of you agreed and said that's reasonable. You are on to something Dan when you sit here and you start questioning these assessors about these 2007 or 6 or 8 values before the crash and where we are now. I believe our 2013 re-evaluation, we went the wrong way on that in many instances. Berkeley Street was cut \$100,000 in 2013 and four months later, when they complete their model, I buy high. I'm completely on the other side of what they modeled and the BTLA will see this information. This is the unsold versus sold homes issue. It's very apparent and you are on to something. Other communities might have corrected their data better. For some reason we didn't. So 11 Chester Street is a house very similar to mine that sold in 2007 as well and it was refurbished. It sold for \$615,000. Mine sold for \$600,000. It's on the lower part of Berkeley which is considered not as nice because it's between Laton and Courtland. It does receive more of a land discount. Back then it was only about \$10,000, but that sold for \$615,000 and didn't have another sales point after that. The market crashed in 2008. The assessment was cut \$160,000 and cut in 2009 and then 2013 and in 2019 it sits at \$434,000, fully renovated. That was my property under those renovations. Fully done by 2008 but I bought again in 2013 high and you had a point. So you used that point to slam me up to \$700,000 and you recognized or the model recognized we were too high and they were willing to take it down minimally 2%. KRT was willing to come in and make another adjustment though very reluctantly. It was very clear that he didn't want to drop the EYB on that house. So I guess I should feel very special and I got a gift. 14 Chester Street sold in 2006 for \$562,000 prior to peaking up in 2008. That was a rising home. They pulled \$70,000 of permits since then and have done some really nice renovations that our assessors have recognized as very good grade bathrooms and kitchens, closed in open porch. That house sits at \$413,000. 38 Chester Street across from me to the left, sold in 2008 for \$530,000. It had another sales point in 2017 for \$570,000 but KRT assessed it at \$508,000 and then there's us and we're at \$651,000. 14 Chester and 30, I mean 14 Berkeley and 38 Berkeley, these are Berkeley Street properties if I said Chester I am wrong. 11 Berkeley, 14 Berkeley, 38 Berkeley. All of these properties with the exception of 11, the two are larger than mine by 300 square feet and 11 is smaller by 200. Pretty comparable. We're talking differences of a couple hundred grand and I have to live with that kind of equity. There's a lot of data. I cut and sliced data from Berkeley Street to Raymond Street to Chester Street to up on

Monadnock and you're going to see this kind of problem and the BTLA is going to see it I hope pretty darn clearly. We missed the broad side of our barn with this and there's an explanation for it. So...

Mr. Hansberry

Mrs. Ortolano I'm going to ask you to wrap it up, a couple of more minutes please.

Ms. Ortolano

Sure, deferred maintenance that was addressed here, 2 Cardinal Circle. I am very concerned at how we are using deferred maintenance here. 21 Maurice Street was a property that got corrected when I was corrected in October by an assessor who went to the property noticed that there was deferred maintenance and dropped the assessment 7%. Yet this house is owned by the same property owner for 20 years because they're not keeping up on it. This deferred maintenance issue you're bringing up should have been directed as a very specific discussion to be had inside the assessing office on how we are going to treat it because you're talking about an assessor who came here, KRT is an outside organization. What KRT does is very different and what they did to 50 abatements was very different than what this city did. You know, what we can all recognize is assessing is not a standard, calculated business. It's subjective. What's critically important is we have uniformity. I don't care if they gave 7% deferred maintenance to the property at 21 Maurice Street. You just got to do it to everyone uniformly and you're not. KRT looked at all the homes and said any deferred maintenance we don't count at all. You're counting it like crazy along with condition in Nashua and you're not treating everyone uniformly.

Pools, last topic. Pools are a massive issue and that's going up to the BTLA. I owned a pool in my prior town, right here, 20' by 40' right now it's assessed for \$10,000. All the pools around this, all the community pools are \$8-10,000. We're \$30-40,000 now. What happened in Nashua that drove yard items so high. This is why I wanted to have a meeting with KRT. One of the questions I had is why did all the yard items double or go up so substantially so if I go to put a pool into my property on Berkeley Street where I already feel I am high, I am going to be slammed with a new rate of \$40,000 for a pool. Yet you put a garage on your home and it's \$10,000. You put air conditioning in your home which is a pretty nice feature - \$3,000. No matter what size house, \$3,000. A pool which is a liability, which absolutely shows, because I've studied the sales data, that it hurts in the sale of a home. It's extremely seasonal, roughly 3 months of use time, and we're putting \$30-40,000 on swimming pools. This shouldn't be corrected in the next re-evaluation it should be corrected now. I don't know if there's a law that says you can't fix that. I don't know. If you do it to all of them, I don't know how many pools you have in Nashua, probably 5, 6, 700. I don't know why you can't fix it for those

people because something's not right here and it's not consistent with how appraisers look at pools. Anyway, thank you.

Mr. Hansberry

Thank you. Are there any comments by members of the board?

Mr. Earley

I don't have any comments.

Mr. Hansberry

Alright, Mrs. Mazerolle has arrived. Is there a motion? We are going into non-public right? Is there a motion to go into non-public session to discuss matters which if discussed in public would likely affect adversely the reputation of any person, other than a member of this board, unless such person requests an open meeting?

Mr. Earley

So moved.

Mr. Hansberry

This exemption shall extend to include any application for assistance or tax abatement, or waiver of fee, fine or other levy if based on inability to pay or poverty of the applicant pursuant to RSA 91-A:3 II (c) and the motion was made by Mr. Earley to go into non-public session.

Mr. Bergeron

I'll second that.

Mr. Earley

Yes.

Mr. Bergeron

Yes.

Mr. Hansberry

Yes, so Ms. Walley we are in non-public by my watch at 9:13.

Mr. Hansberry

Yes, alright so we are out of non-public Ms. Walley at 9:16.

Ms. Walley

Yes.

Mr. Hansberry

Is there a motion to seal the minutes of the non-public session and keep them confidential until such time as the board deems that they should become public information?

Mr. Earley

So moved.

Mr. Hansberry

Second?

Mr. Bergeron

Second. Mr. Chair, should we open the door?

Mr. Hansberry

Yes, absolutely. Mr. Earley?

Mr. Earley

Yes.

Mr. Bergeron

Yes.

Mr. Hansberry

Yes. Alright why don't you walk us through this Ms. Mazerolle once the members of the public come in, Okay? Is anyone coming back Mr. Turgiss?

Mr. (Greg) Turgiss

No, I did not see anyone.

Mr. Hansberry

Alright, so the first one would be the disabled exemptions with a recommendation of approval.

Ms. Mazerolle

Correct.

Mr. Hansberry

Is there a motion to approve the disabled recommendations as presented per list?

Mr. Earley

So Moved.

Mr. Bergeron

I'll second.

Mr. Hansberry

Any discussion? All those in favor signify by saying aye.

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

Aye.

Mr. Hansberry

Opposed? – Ayes have it, motion carries.

Mr. Hansberry

Is there a motion to deny the disabled exemptions as presented per list?

Mr. Earley

So Moved.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second.

Mr. Hansberry

Any discussion? All those in favor signify by saying aye.

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

Aye.

Mr. Hansberry

Opposed? – Ayes have it, motion carries. Alright so this next one we are denying correct?

Ms. Mazerolle

We have to accept the late filing and then deny it.

Mr. Hansberry

Alright is there a motion to accept the late filing of the elderly exemption application due to accident, mistake or misfortune?

Mr. Earley

So moved.

Mr. Hansberry

Any discussion? All those in favor signify by saying aye.

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

Aye.

Mr. Hansberry

Opposed-nay. – Ayes have it, motion carries. Is there a motion to approve the elderly exemptions as presented per list?

Mr. Earley

So moved.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second.

Mr. Hansberry

Any discussion? All those in favor signify by saying aye.

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

Aye.

Mr. Hansberry

Opposed-nay. – Ayes have it, motion carries. Is there a motion to deny the elderly exemptions as presented per list?

Mr. Earley

So moved.

Mr. Bergeron

I'll second.

Mr. Hansberry

Any discussion? All those in favor signify by saying aye.

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

Aye.

Mr. Hansberry

Opposed-nay. – Ayes have it, motion carries. Do you have any other business for us?

Ms. Mazerolle

That's all today, thank you.

Mr. Hansberry

Thank you very much. Is there anything else to come before the board? Okay, so we can adjourn and then you want a non-meeting after this meeting, correct?

Attorney Leonard

Yes, we will adjourn to the legal office.

Mr. Earley

I'll make a motion to adjourn.

Mr. Hansberry

Okay, is there a second?

Mr. Bergeron

I'll second.

Mr. Hansberry

All those in favor signify by saying aye.

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

Aye.

Mr. Hansberry

Opposed-nay. – Ayes have it, motion carries. Meeting stands adjourned at 9:20 AM.