

**The Public Minutes of the Board of Assessors
Meeting of August 3rd, 2023**

A meeting of the Board of Assessors was held on Thursday, August 3rd, 2023 in the 3rd Floor Auditorium at Nashua City Hall, located at 229 Main Street, Nashua, NH 03060. The meeting was called to order at 9:00 AM by Chairman Robert Earley.

Members Present:

Robert Earley, Paul R Bergeron & Jay Minkarah

Assessing Staff Present:

Jessica Marchant, Greg Turgiss, Jennifer Zins, Kade Yankowski

Other City of Nashua Staff Present:

None

Chairman Robert Earley

I'll call the meeting of the Nashua Board of Assessors to order at 9 AM on Thursday, August 3, 2023.

Let the record show that present from the Board are Paul Bergeron, Jay Minkarah and myself, Robert Earley.

MOTION BY Paul Bergeron to waive the reading of the Public minutes from the Board of Assessors meeting held on Thursday, June 29, 2023, accept them and place them on file.

SECONDED BY Jay Minkarah

VOTE: All in favor

MOTION BY Paul Bergeron to waive the reading of the Non-Public minutes from the Board of Assessors meeting held on Thursday, June 29, 2023, accept them and place them on file.

SECONDED BY Jay Minkarah

VOTE: All in favor

COMMUNICATIONS:

Jennifer Zins presented communication items as follows:

- Department Update
 - There are 30 abatements being presented today. We are attempting to get through as many exemptions as possible
 - The contract with Vision to be our Chief Assessor has been brought to the Finance Committee
 - The second contract with Vision for optional Statistical updates every 2 years as needed
 - City Staff is doing a great job keeping up with resident inquiries

APPOINTMENTS:

Mr. Bill Ferriero – 35 Indian Rock Rd

- Expressed concern on how the City handles appreciation compared to how Vision, the company who did the Citywide revaluation, viewed appreciation.

OLD BUSINESS:

None

NEW BUSINESS:

- **Greg Turgiss presenting Abatements**

25 Saturn Ln: This is a 1404 square foot manufactured home built in 2017. The home is 6 years old and in good condition with no differed maintenance issue noted. Sales analysis supports new assessment.

MOTION BY Paul Bergeron to approve the abatement for 25 Saturn Ln.

SECONDED BY Jay Minkarah

VOTE: All in favor

2 Shady Ln: This is a 2625 Sq, Ft. Cape style home built in 2021. The property was completed in August of 2022 with a Certificate of Occupancy issued for August 23, 2022; however, the owner received a tax bill for a completely constructed home. The property owner also did not agree with the assessment of the full value of the property and supplied information supporting their concerns. A full sales analysis has been completed supporting a new proportionate assessment of \$577,000, as well as, the property only being 65% complete as of April 1, 2022.

MOTION BY Paul Bergeron to approve the abatement for 2 Shady Ln.

SECONDED BY Jay Minkarah

VOTE: All in favor

16 Saturn Ln: This is a 1568 square foot manufactured home built in 2021. The applicant supplied an appraisal with a value of \$183,000 as of 11/21. The home was purchased new in December of 2021 (at this time the purchase price was not disclosed by the homeowner). Due to the home being new it is in very good condition with no differed maintenance issues.

MOTION BY Paul Bergeron to approve the abatement for 16 Saturn Ln.

SECONDED BY Jay Minkarah

VOTE: All in favor

8 Valley Crest Trl: This is a 960 square foot manufactured home built in 2004, located in Sun Communities River Pines park. There have been no significant updates nor was there any deferred maintenance issues noted. The applicant is the original owner of the property; he has kept up with any maintenance issues keeping the property in overall average condition. Sales analysis supports new assessment.

MOTION BY Paul Bergeron to approve the abatement for 8 Valley Crest Trl.

SECONDED BY Jay Minkarah

VOTE: All in favor

441 Main Dunstable Rd: This is a 3,230 square foot colonial style home built in 2005. The home is very well cared for with higher end finishes and is good condition with no deferred maintenance issues noted. The home sits on a large 15.798 Acre lot, however 10.04 Acres are classified as Current Use Land, the Current Use Board sets the values for the Current Use Land, and therefore, the value is not part of this analysis. Sales analysis supports new assessment.

MOTION BY Paul Bergeron to approve the abatement for 441 Main Dunstable Rd.

SECONDED BY Jay Minkarah

VOTE: All in favor

6 Satin Ave: This is a 1,352 square foot manufactured home built in 2015, located in Rodger Mobile Home Park. The home is 8 years old, in good condition with no significant upgrades done or deferred maintenance issues noted. Sales analysis supports current assessment.

MOTION BY Paul Bergeron to deny the abatement for 6 Satin Ave.

SECONDED BY Jay Minkarah

VOTE: All in favor

58-60 Manchester St: This is a 4-unit multifamily property located on Manchester St. The abatement application stated a data error on the number of bedrooms. The data correction was made resulting in no change to the assessed value. The application also stated the property was not worth the assessed value of \$695,600, stating the property was in the process of selling for \$475,000. The property transferred on 4/26/23 for \$475,000. Review of the sale determined it was a sale from one trust to another trust within the family having different trustees; thus, resulting in a non-arms-length transaction (Mayo Family Irrevocable Trust sold to The Mayo Family Irrevocable Trust of 2019). There was no other supporting documentation or evidence supplied to support the claim of over assessment.

MOTION BY Paul Bergeron to deny the abatement for 58-60 Manchester St.

SECONDED BY Jay Minkarah

VOTE: All in favor

15 Appletree Green: This is a 5,737 square foot Detached Condo located in the Gated Community of Sky Meadow. The property does have a view of the golf course. The property is in good condition and has been well maintained, and no deferred maintenance were noted. Due the large size of the finished area of the home the net adjustments are large however; all three comps are within the same gated community of Sky Meadow.

MOTION BY Paul Bergeron to approve the abatement for 15 Appletree Green.

SECONDED BY Jay Minkarah

VOTE: All in favor

8 Gilboa Ln: This is a 3,239 square foot Detached Condo located in the Gated Community of Sky Meadow. The property does have a view of the golf course. The property is in good condition and well maintained. The property was purchased in October of 2021 thru an Arms-Length transaction for \$995,000.

MOTION BY Paul Bergeron to approve the abatement for 8 Gilboa Ln.

SECONDED BY Jay Minkarah

VOTE: All in favor

1 Gilboa Ln: This is a 3,806 square foot Detached Condo located in the Gated Community of Sky Meadow. The property does have a view of the golf course. The property is in in good condition and has been maintained, however no noticeable up grades have been completed. Homeowner has stated there is a lot of original flooring, (worn carpet on stairway, cracking tiles, original decking).

MOTION BY Paul Bergeron to approve the abatement for 1 Gilboa Ln.

SECONDED BY Jay Minkarah

VOTE: All in favor

10 Gilboa Ln: This is a 3,274 square foot Detached Condo located in the Gated Community of Sky Meadow. The property does have a view of the golf course. The property is in in good condition and has been maintained, however, no noticeable up grades have been completed. Homeowner has stated there has been no updates to home.

MOTION BY Paul Bergeron to approve the abatement for 10 Gilboa Ln.

SECONDED BY Jay Minkarah

VOTE: All in favor

12 Cindy Dr: This is a 1694 square foot colonial style home built in 1983. The property is well maintained and in average condition. The home has had general updates over the years and no deferred maintenance issues noted. No adjustment for size of lots was used due to they all have the same functional utility.

MOTION BY Paul Bergeron to approve the abatement for 12 Cindy Dr.

SECONDED BY Jay Minkarah

VOTE: All in favor

1 White Oak Dr: This is a 2864 square foot colonial style house built in 2000. The home was purchased through an arm's length transaction in August of 2020 with a purchase price of \$585,000. The home is in good shape, well maintained with no deferred maintenance issues note. Sales analysis supports new proportionate assessment.

MOTION BY Paul Bergeron to approve the 2021 abatement for 1 White Oak Dr.

SECONDED BY Jay Minkarah

VOTE: All in favor

- **Jessica Marchant presenting Abatements**

127 Hawthorne Village Rd: After comparing this property to units in the same complex which sold, an abatement is warranted.

MOTION BY Paul Bergeron to approve the abatement for 127 Hawthorne Village Rd.

SECONDED BY Jay Minkarah

VOTE: All in favor

50 Standstead Pl: After comparing this property to units in the same complex which sold, an abatement is warranted.

MOTION BY Paul Bergeron to approve the abatement for 50 Standstead Pl.

SECONDED BY Jay Minkarah

VOTE: All in favor

2 Carriage Ln: The applicant noted that other than some WDK square footage, his property is exactly the same as three other properties he provided and suggested his value should be the same as 2 of the 3 properties on his list.

After comparing all aspects of these 4 properties, there were a few other differences such as flooring, newer gas fireplaces and different year built/depreciation percentage. Some of these differences lead to the applicant's property being similar to 1 on his list and less similar to the other 2. This has been consistent for the history of these properties as seen by the valuation list provided by the applicant. His property is consistently in line with #3 Carriage and they are both higher in value than #3 and #14 Shaker due to the differences mentioned.

After reviewing the property data and the qualified sales within this condo complex for the applicable time period, the assessment is in line with the market and no abatement is warranted.

MOTION BY Paul Bergeron to deny the abatement for 2 Carriage Ln.

SECONDED BY Jay Minkarah

VOTE: All in favor

60 Stillwater Dr: After comparing this property to units in the same complex which sold, an abatement is warranted.

MOTION BY Paul Bergeron to approve the abatement for 60 Stillwater Dr.

SECONDED BY Jay Minkarah

VOTE: All in favor

4 Knightsbridge Dr U-I117: After comparing this property to units in the same complex which sold, an abatement is warranted.

MOTION BY Paul Bergeron to approve the abatement for 4 Knightsbridge Dr U-I117.

SECONDED BY Jay Minkarah

VOTE: All in favor

46 Stanstead Pl: After comparing this property to units in the same complex which sold, an abatement is warranted.

MOTION BY Paul Bergeron to approve the abatement for 46 Stanstead Pl.

SECONDED BY Jay Minkarah

VOTE: All in favor

6 Andover Down: After making the data correction to the flooring, the assessment went from \$352,200 to \$346,200. After comparing this property to units in the same complex which sold, an abatement is also warranted.

MOTION BY Paul Bergeron to approve the abatement for 6 Andover Down.

SECONDED BY Jay Minkarah

VOTE: All in favor

70 Ramsgate Ridge: After comparing this property to units in the same complex which sold, the assessment is in line with the market value for 2022 therefore no abatement is warranted.

MOTION BY Paul Bergeron to deny the abatement for 70 Ramsgate Ridge.

SECONDED BY Jay Minkarah

VOTE: All in favor

1 Honeysuckle Ct: After comparing this property to units in the same complex which sold, an abatement is warranted.

MOTION BY Paul Bergeron to approve the abatement for 1 Honeysuckle Ct.

SECONDED BY Jay Minkarah

VOTE: All in favor

36 Underhill St: After comparing this property to qualified sales of similar cape-style homes, an abatement is warranted.

MOTION BY Paul Bergeron to approve the abatement for 36 Underhill St.

SECONDED BY Jay Minkarah

VOTE: All in favor

15 Foxglove Ct: The applicant expected the value of similar properties in the condo complex to be identical. After confirming with the applicant the data on the PRC is accurate, the variance in assessed values is due to differences in flooring types.

Recommendation is to deny the abatement as the data is correct and no abatement is warranted.

MOTION BY Paul Bergeron to deny the abatement for 15 Foxglove Ct.

SECONDED BY Jay Minkarah

VOTE: All in favor

8 Chautauqua Ave: This property is in disrepair with many outstanding maintenance issues. The property has been inspected by staff previously and the applicant's description of the property suggests the issues needing repair at the last inspection in 2012 are still unresolved. After making data corrections to the PRC, an abatement is recommended.

MOTION BY Paul Bergeron to approve the abatement for 8 Chautauqua Ave.

SECONDED BY Jay Minkarah

VOTE: All in favor

9 Edmond Dr: This property has some maintenance issues. The property has been inspected by staff previously and after speaking with the applicant, most issues are still unresolved. After adding back a portion of the deferred maintenance override which was added in 2018, the result is a slight decrease in the assessment.

MOTION BY Paul Bergeron to approve the abatement for 9 Edmond Dr.

SECONDED BY Jay Minkarah

VOTE: All in favor

9 Monica Dr: Applicant purchased the property as a qualified sale during the revaluation time period for \$636,000. The 2022 value came out significantly higher than their sale price and when compared to similar properties which sold, an abatement is recommended.

MOTION BY Paul Bergeron to approve the abatement for 9 Monica Dr.

SECONDED BY Jay Minkarah

VOTE: All in favor

9 Edith Ave: After comparing this property to similar properties which sold and correcting data on the card, an abatement is warranted.

MOTION BY Paul Bergeron to approve the abatement for 9 Edith Ave.

SECONDED BY Jay Minkarah

VOTE: All in favor

36 Woodland Dr: When compared to other similar style, age and condition homes that sold, an abatement is recommended.

MOTION BY Paul Bergeron to approve the abatement for 36 Woodland Dr.

SECONDED BY Jay Minkarah

VOTE: All in favor

19 Woodland Dr: When compared to other similar style, age and condition homes that sold, an abatement is recommended.

MOTION BY Paul Bergeron to approve the abatement for 19 Woodland Dr.

SECONDED BY Jay Minkarah

VOTE: All in favor

5 Notre Dame St: After comparing this property to similar properties which sold, an abatement is recommended.

MOTION BY Paul Bergeron to approve the abatement for 5 Notre Dame St.

SECONDED BY Jay Minkarah

VOTE: All in favor

20 Holly Dr: Due to information submitted about the property, including photos, data corrections were made to the property which resulted in a lower assessment.

Mr. Turgiss explained what deferred maintenance is and how it worked in relation to revaluations.

MOTION BY Paul Bergeron to approve the abatement for 20 Holly Dr.

SECONDED BY Jay Minkarah

VOTE: All in favor

73 Watson St: After comparing this property to similar properties which sold, an abatement is recommended.

MOTION BY Paul Bergeron to approve the abatement for 73 Watson St.

SECONDED BY Jay Minkarah

VOTE: All in favor

25 Taschereau Blvd: After comparing this property to similar properties which sold, an abatement is recommended.

MOTION BY Paul Bergeron to approve the abatement for 25 Taschereau Blvd.

SECONDED BY Jay Minkarah

VOTE: All in favor

24 McKean St: After reviewing the abatement supporting documentation of descriptions and photos as well as speaking to the applicant by phone to confirm the data, several data corrections were made to the PRC lowering the value. After comparing this property to similar properties which sold, an abatement is recommended.

MOTION BY Paul Bergeron to approve the abatement for 24 McKean St.

SECONDED BY Jay Minkarah

VOTE: All in favor

626 South Main St: After comparing this property to similar properties which sold, an abatement is recommended.

MOTION BY Paul Bergeron to approve the abatement for 626 South Main St.

SECONDED BY Jay Minkarah

VOTE: All in favor

18 Carroll St: After comparing this property to similar properties which sold, an abatement is recommended.

MOTION BY Paul Bergeron to approve the abatement for 18 Carroll St.

SECONDED BY Jay Minkarah

VOTE: All in favor

PUBLIC COMMENT:

None

COMMENTS BY BOARD MEMBERS:

Mr. Early would like to see the materials for 35 Indian Rock Rd in the next meeting binders

Mr. Minkarah thanked the City Staff for all the hard working on the Abatements

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

SECONDED BY Robert Earley

VOTE:

Mr. Bergeron – Yes

Mr. Minkarah - Yes

Mr. Earley - Yes

The Board entered Non-Public session at 10:11 AM

The Board resumed Public session at 10:12 AM

MOTION BY Paul Bergeron to seal the minutes of the Non-Public session because divulgence of the information likely would 1) affect adversely the reputation of any person other than a member of this public body, and 2) render the proposed action ineffective.

SECONDED BY Robert Earley

VOTE:

Mr. Bergeron – Yes

Mr. Minkarah - Yes

Mr. Earley - Yes

MOTION BY Paul Bergeron to release the Non-Public minutes of June 29th, 2023 as submitted.
SECONDED BY Robert Earley
VOTE: All in favor

MOTION BY Paul Bergeron to adjourn.
SECONDED BY Robert Earley
VOTE: All in favor

The board adjourned at 10:13 AM

Respectfully submitted,
Kade Yankowski