

**Minutes of the Board of Assessors
Meeting of September 17, 2020**

An online meeting of the Board of Assessors was held via Zoom on Thursday, September 17, 2020. The meeting was called to order at 9:00 AM by Chair Daniel Hansberry

Members Present:

Daniel Hansberry

Robert Earley

Paul Bergeron

Assessing Staff Present:

Greg Turgiss

Amanda Mazerolle

Louise Brown

Other City of Nashua Staff Present:

Administrative Services Director Kimberly Kleiner, Rex Norman CAE, Deputy Corporation Counsel Celia Leonard

Mr. Hansberry

I will call the meeting of the Nashua Board of Assessors to order at 9:00 AM on Thursday, September 17th, 2020. I would ask that everyone to please bear with me because I'm obliged to read a rather lengthy opening statement.

Good morning and welcome to the September 17th, 2020 Board of Assessors meeting. As Chair of the Board of Assessors, I find that due to the State of Emergency declared by the Governor as a result of the COVID-19 pandemic and in accordance with the Governor's Emergency Order #12 pursuant to Executive Order 2020-04, this public body is authorized to meet electronically.

Please note that there is no physical location to observe and listen contemporaneously to this meeting, which was authorized pursuant to the Governor's Emergency Order. However, in accordance with the Emergency Order, I am confirming that we are:

a) Providing public access to the meeting by telephone, with additional access possibilities by video or other electronic means:

We are utilizing Zoom through the City's IT Department for this electronic meeting. All members of the Board of Assessors have the ability to communicate contemporaneously during this meeting through this platform, and the public has access to contemporaneously listen into this meeting through dialing the following number 929-205-6099, once again that number is

929-205-6099 and using the Meeting ID number 647-473-0083. Once again the Meeting ID number is 647-473-0083 and password of 229644, once again the password is 229644. The Public may also view this meeting on Comcast Channel 16.

b) Providing public notice of the necessary information for accessing the meeting:

We previously gave notice to the public of the necessary information for accessing the meeting, through Public Postings. Instructions have also been provided on the City of Nashua's website at nashuanh.gov and publicly noticed at City Hall and the Nashua Public Library.

c) Providing a mechanism for the public to alert the public body during the meeting if there are problems with access:

If anybody has a problem accessing the meeting via phone or Channel 16, please call 603-821-2049, once again that number is 603-821-2049 and they will help you connect.

d) Adjourning the meeting if the public is unable to access the meeting:

In the event the public is unable to access the meeting via the methods mentioned above, the meeting will be adjourned and rescheduled. Please note that all votes that are taken during this meeting will be done by roll call vote.

Let's start the meeting by taking a roll call attendance. When each member states their presence, the reason they are not able to attend the meeting in person, please also state whether is anyone in the room with you during this meeting, which is required under the Right to Know Law. I will call the roll, Mr. Earley?

Mr. Earley

This is Robert Early, I'm a member of the Board of Assessors. I am following the Governor's guidelines and joining the meeting remotely from home. There is no one in the room with me.

Mr. Hansberry

Mr. Bergeron.

Mr. Bergeron

This is Paul Bergeron, a member of the Board of Assessors, following the Governor's advisory, I'm joining the meeting remotely from my home and there's no one else in the room with me.

Mr. Hansberry

And I'm Daniel Hansberry, I'm also joining the meeting remotely from home following the Governor's advisory and there is no one here in the room with me.

Today, we will be hearing various requests as listed on the agenda. Please note that decisions may be taken under advisement and involved parties will be notified at a later date.

Per the City of Nashua by-laws, 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 the decision that this Board makes. To appeal a municipality's decision on an abatement application, the taxpayer may appeal to either the Board of Tax and Land Appeals or to the Superior Court, but not to both. Please contact the Assessing Department for more information.

Ms. Brown, are there any changes to today's agenda?

Ms. Brown

There are no changes.

Mr. Hansberry

Thank you.

Does anyone have any questions before we begin?

Is there a motion to wave the reading of the Board of Assessors minutes, meeting minutes from September 3rd, 2020, accept them and place them on file?

Mr. Earley

So moved.

Mr. Hansberry

Is there a second? Is there a second?

Mr. Bergeron

I'll second that.

Mr. Hansberry

Okay, are there any errors or corrections? Seeing none, I will call the roll. All those in favor of approving the board minutes as presented will signify by saying yes. If they are opposed they will signify by saying no. Mr. Earley?

Mr. Earley

Yes.

Mr. Hansberry

Mr. Bergeron?

Mr. Bergeron

Yes.

Mr. Hansberry

Mr. Hansberry? Yes.

Is there a motion to wave the minutes of the non-public session which was held during the Board of Assessors meeting on September 3rd, 2020, accept them and place them on file?

Mr. Earley

So moved.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second that.

Mr. Hansberry

Are there any errors or corrections? I will call the roll. Mr. Earley?

Mr. Earley

Yes.

Mr. Hansberry

Mr. Bergeron?

Mr. Bergeron

Yes.

Mr. Hansberry

Mr. Hansberry, yes. Minutes are adopted as presented.

Communications. At this time I would like to recognize Kimberly Kleiner, who is Director of Administrative Services for a division update. Director Kleiner is responsible, as part of her duties is oversight of the Assessing Department. Ms. Kleiner.

Ms. Kleiner

Good morning Chair Hansberry and members of the Board. I'm going to share my screen so that members of the public may see so that members of the public may see what I, the memo I'm speaking to. As what was reported to you back at the last meeting on September 3rd, September 9th was the last day for in-house appointments in the Assessing Department due to the renovations at City Hall. Residents may contact the Assessing Department or view the instructions posted on the City website for access to records. Last evening the Finance Committee of the Board of Alderman approved the contract with D.L. King and Associates for the construction which will begin next Monday September 21st. Construction within the Assessing Office is estimated to be completed around mid-November. I want to caution a little bit on this date. As many of you know, with construction, there's sometimes delay and that date can change if there are problems with subcontractors or delay of materials. During the closure of assessing, normal duties will be performed remotely. Residents will have access to their property files with the exception of property files that have been sent to Inception Technologies for scanning into our new document management system. Files that are sent to Inception Technologies are expected to be returned within three to four weeks. Approximately 50 boxes are sent at a time, which is only about a 10th of our records. So you can see this is going to be a process that's going to take a while. This week I sent two communications where either the Board of Assessors was copied or it was directly sent to you. One on Monday, which was an email to Commissioner Stepp. It also had an attachment from Mr. Rex Norman. On Tuesday, there was an email to Donna Graham, who's the Legislative Assistant for the Board of Alderman. The title of that was Assessing Employee PDF's and customer service. I am attaching this, I would like these, both of these communications recorded into your meeting minutes, so when I email this to Ms. Brown for addition to the minutes, we will include those emails. Today we welcome Ms. June Perry. She's the project manager for Vision Government Solutions. She'll be providing us with an update on the 2020-2022 full revaluation. We want to her for joining us today. I believe she was last here in June so this is your quarterly update. And with that, I will give it back to you.

Mr Hansberry

Ms. Perry.

Ms. Perry

Can you hear me now?

Mr. Hansberry

Yes.

Ms. Perry

Good morning.

Mr. Hansberry

Good morning.

Ms. Perry

So thank you for having me. Just to give you an update on where we are with the data collectors. As you know, we just entered Ward 5 and so 1 through 4 is complete, with the residential. And one of the things the City does that I just want to reiterate again, is they send out a letter to the property owners before we go into each ward. So that has been extremely helpful. It's letting them know that the data collectors are going to be out there and they're in the area. Those go out, roughly, about a week or so, we try to time it, prior to us getting to that ward. So that's worked out really well, you know, property owners know we're in the area. So, right now, as of September 12th, we've measured 10,410 properties out of the 25,605, so that represents 41% complete. So in Phase I, I think that's great; we are moving along as scheduled. We're hoping to be 50% complete by the end of December and I think we're well on our way to that if not surpass it by December. Hopefully we won't have too bad of a winter ahead of us but we all kind of look forward to those winter months when we are going to be out there. The team is doing a good job. That's Rick, and he has five guys out there. Everybody's been working hard and we will be starting the commercials in October. That is our plan so we're looking forward to getting going with that as well. That will continue through December 2021 is when our goal is to be done with all of the data. That pretty much brings us up to date with where we are because right now we are still in Phase I which is purley data collection.

Mr. Hansberry

Thank you. Questions for Ms. Perry?

Mr. Earley

Mr. Chairman.

Mr. Hansberry

Yes.

Mr. Earley

Could I ask what the plans are to do interior inspections at some point? If we're able to do that? Of course it depends on the pandemic and where we are. Are there plans in the works to eventually do interior inspections?

Ms. Perry

Do you want me to take that Kim or do you want to take that? Okay. So yes, the plan is to do interior inspections just like everybody else, we're waiting to hear from the CDC, from the Governor and guidelines from the DRA as far as doing interiors. But hopefully come next year, we'll start those letters going out and then we'll start interior inspections. We'll do that the same way we're doing the exterior. We'll start one ward at a time. We'll send them a letter, ask them to call and make an appointment with Vision. We'll set up a time, and we'll come back to the house to do the interior inspection. That's the ultimate goal.

Mr. Earley

Thank you.

Mr. Hansberry

Ms. Perry, when do you anticipate that the exterior inspections will be done?

Ms. Perry

Well, we're waiting like everybody else to hear when we can have permission to start that process.

Mr. Hansberry

No, the exterior. The outside inspections, when do you anticipate they will be done?

Ms. Perry

December of next year. We're 41% complete now and we're scheduled to be done by December of '21, or earlier hopefully.

Mr. Hansberry

That's just the outside inspections? That's what I'm asking about.

Ms. Perry

Yes, that's just the outside. So we'll have two things going on at the same time. We'll have some people doing exteriors and some people doing interiors, once we start that process. Does that answer your question?

Mr. Hansberry

I guess, what I'm thinking of is, let's say it's going to be awhile before you go inside properties. If you were just doing all exterior inspections from now until you are given the green light and you were to complete all exterior inspections before you did a single interior inspection. That's my question. When will those exterior inspections be done under the circumstances I just described?

Ms. Perry

Well, we don't wait until we're done with all the exteriors. As soon as we get the green light to go ahead and do the interiors, they'll be being done at the same time.

Mr. Hansberry

I understand that—I don't mean to interrupt--but if you're not given the green light for an extended period of time to do the interior inspections, just with the exterior inspections, under that circumstance, when would you be done with the exterior inspections, if that's all you're allowed to do?

Ms. Perry

Currently, were scheduled to be done December 2021 but I think, personally, I think we'll be done prior to that. So our timeline goes until that point but I think we'll be done probably closer to the late fall of 2021, at the rate we are going with the exterior only inspections.

Mr. Hansberry

So if you're not given the green light it's going to be potentially considerable downtime before you would be back to resume the reassessment, correct?

Ms. Perry

Well, if we're not given the green light we'll be looking at alternatives of, other ways to do the interior inspections. We haven't hit that roadblock yet so we're hoping for the green light and just move forward. We'll send out as many letters as we need to send out and have as many people doing inspections. If I have five people doing inspection that's 500 inspections we can be doing per week and it goes pretty quickly once we get all those letters out.

Mr. Hansberry

At this point then, you're saying don't borrow trouble, let's just wait and see how it plays out really. Correct?

Ms. Perry

We can't really say until we know those answers and we can't make new decisions until we know whether or not we can go forward with getting into them, physically.

Mr. Hansberry

All right, thank you. Mr. Earley?

Mr. Earley

Mr. Chairman. Is the interior restriction, does that also apply to all the commercial properties or is some commercial properties, be done on the interior even during the restrictions we have now?

Ms. Perry

We are going with not doing interiors at all until we're told we're allowed to go in.

Mr. Earley

Thank you.

Mr. Hansberry

Other questions for Ms. Perry? Okay, thank you very much.

Ms. Perry

You're welcome.

Ms. Lu

I'm sorry, I did have a question. Hi, Elizabeth Lu Alderwoman Ward 6.

Ms. Perry

Good morning

Ms. Lu

Good morning

Mr. Hansberry

Go ahead.

Ms. Lu

Thank you. I'm sorry, am I out of order?

Mr. Hansberry

We'll make an exception, go ahead. That's fine.

Ms. Lu

I'm happy to—well, I thought Ms. Perry was leaving?

Mr. Hansberry

Yeah, she may be leaving so rather than hold her up, go right ahead Alderman Lu.

Ms. Lu

Thank you. I just wanted to follow up on something that Director Hansberry had asked. I think there was just some confusion. How long have you been doing the exterior inspections? Did it start...

Ms. Perry

We started back in March.

Ms. Lu

Okay.

Ms. Perry

So about 6 months.

Ms. Lu

So you've done, if you've done 40% in six months but you expect the remaining 60 to take over 12 months?

Ms. Perry

We have, in our contract, we have up until December of 21. So, I never like to cut myself short on time. We are hoping to be done ahead of that because we're going along at a good rate. But, like I said, you never know what the winter months are going to do to our timetable.

Ms. Lu

Okay. I see. Thank you.

Mr. Hansberry

All right. Once again, thank you very much Ms. Perry.

Ms. Perry

You're welcome.

Mr. Hansberry

New business, there's no new business.

Mr. Bergeron

Mr. Chairman

Mr. Hansberry

Yes.

Mr. Bergeron

If I may. Would a motion be in order to add the communications referenced by Mrs. Kleiner as attachments to the minutes of this meeting thus making them part of the permanent records?

Mr. Hasberry

Certainly, go right ahead.

Mr. Bergeron

I shall move.

Mr. Hansberry

Is there a second?

Mr. Earley

I'll second that

Mr. Hansberry

Okay. So the motion is to make the communication submitted by Director Kleiner as part of the permanent record. I will call the roll. Mr. Earley?

Mr. Earley

Yes.

Mr. Hansberry

Mr. Bergeron?

Mr. Bergeron

Yes.

Mr. Hansberry

Mr. Hansberry, yes. The motion is adopted.

So, no new business. No unfinished business. Public comment, is there anyone waiting out in cyberspace to comment?

Ms. Ortolano

Chairman Hansberry, this is Laurie Ortolano.

Mr. Hansberry

Good morning. Go right ahead Ms. Ortolano. If you could state your name and address please.

Ms. Ortolano

Yes, Laurie Ortolano, 41 Berkeley Street. I just want to address a procedural concern on public comment. I believe that anyone who has an abatement filed and wants to discuss their abatement should be permitted to have public comment. I am aware that the legal office can give recommendations to the Board of Assessors but I also found the public record where the legal

office says that you do not have to accept our recommendation and it's only advice, it's up to you to act on it. I don't know if I was denied the opportunity to have public comment on my 2019 abatement because you were told not to allow it. But, I certainly was not allowed to get on the agenda to speak to that. And I was denied for two meetings not to speak to that. Here's my concern, an abatement is not a legal action according to the Assessing Standard Board. It's not a litigation. It's really a back and forth between a city and a property owner to try and resolve a dispute. When I filed that abatement as a representative on my own, there was no council involved at all. And certainly the city would have expected me to speak on it because I spoke on the 2018 abatement and I've been a pretty regular fixture of your board meetings, participating in public comment for more than 18 months, so it certainly shouldn't have been a surprise to anyone that I would want to speak to that issue and of course my property assessment is an important issue to me. Whatever the city chooses to do with an abatement, you know I happen to think a property owner should understand that and know that and I certainly followed mine. I was told my abatement was being handled by the assessing office and Ms. Kleiner specifically. For more than two months I tracked it, I found out who it was assigned to. I communicated getting on the agenda. I followed up and watched all the abatements being approved so I was pretty involved with what was going on with my abatement, or thought I was. I had no idea that the city was taking the position to merely let it expire without the Board of Assessors acting on it. And I wouldn't have known that unless the city shared that with me, and they didn't. They chose not to. So when I make the request to go on the agenda, and I don't have any information on what the city is doing, I don't feel that you have the right to shut me down or prevent me communicating because every other citizen who wanted to speak to their abatement was allowed to. And I just feel strongly that, that was really a violation of my rights. You know, I should be able to, independent of whether there's an appeal. I'm asking for an opinion of value on the property. The opinion of value is the market value, a market value issue, it really had nothing to do with the assessment level at that point. And I don't know why we couldn't have discussed sales and opinion of value. And now that I realize my next door neighbor won a very low, a very good abatement and the assessment was dropped 160,000 and the house, basically across, directly in front of me, two houses on Concord Street was dropped 170-180,000 in an abatement correction, both for 2019, it only makes it more compelling for me to believe that my property was worth a discussion. So I just want to let you know that I feel you should, as a group, discuss who gets to have public input and I'm not certain you should be cutting anyone out. And remember, the legal office gives you advice but Mr. Hansberry, you told me at one time that we have to take the advice of the legal office. If you read the minutes when Attorney Bolton first came and introduced himself to you, he made it clear that you do not. So please bear that in mind. Thank you.

Mr. Hansberry

Thank you. Are there other people waiting to address the Board? Since I'm not hearing anything I'm going to operate with the understanding that everyone who wanted the opportunity to speak has been granted that opportunity.

Are there comments by members of the board?

Mr. Earley

No

Mr. Bergeron

No. None for me

Mr. Hansberry

Alright, is there a motion 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 (I), for the consideration of legal advice provided by legal counsel, either in writing or orally, to one or more members of the public body, even where legal counsel is not present.

Mr. Earley

So moved.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second that.

Mr Hansberry

Okay, I will call the roll. Mr. Earley?

Mr Earley

Yes.

Mr. Hansberry

Mr. Bergeron.

Mr Bergeron

Yes.

Mr Hansberry

Mr. Hansberry, yes. Please let the record show that we have entered non-public session at 9:25 AM.

Let the record show that we have exited non- public session at 9:44 AM. Is there a motion to seal the minutes of the non-public session because divulgence of the information likely would one affect adversely the reputation of any person other than a member of this public body and two render the proposed action ineffective?

Mr. Earley

So moved.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second that.

Mr. Hansberry

I will call the roll. Mr. Earley?

Mr. Earley

Yes.

Mr. Hansberry

Mr. Bergeron?

Mr. Bergeron

Yes.

Mr. Hansberry

Mr. Hansberry? Yes. Motion is adopted.

Is there any other business to come before us?

Ms. Kleiner

No Mr. Chair.

Mr. Hansberry

I want to thank everyone and I want to thank the IT Department. Is there a motion to adjourn.

Mr. Earley

So moved.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second that.

Mr. Hansberry

Here's where I'm supposed to call the roll. Mr. Earley?

Mr. Earley

Yes.

Mr. Hansberry

Mr. Bergeron?

Mr. Bergeron

Yes.

Mr. Hansberry

Mr. Hansberry? Yes. Let the record show that the meeting is adjourned at 9:45 AM.



THE CITY OF NASHUA
Administrative Services Division

"The Gate City"

Date: September 17, 2020

To: Board of Assessors

From: Kim Kleiner, Administrative Services Director

Re: Assessing Department Update

As reported to you on September 3rd, September 9th was the last day for appointments in the Assessing office due to the renovations of City Hall. Residents may contact the Assessing department or view the instructions on our city website for access to records. Last evening the Finance committee approved the contract with DL King & Associates, Inc. for the construction which will begin Monday, September 21st. Construction within the Assessing office has an estimated completion date of mid-November. During the closure of Assessing normal daily duties will be performed remotely and the residents will have access to their property files with the exception of property files which have been sent to Inception Technologies for scanning into our new document management system. Files sent to Inception Technologies are expected to be returned within 3-4 weeks and 50 boxes (approximately 1/10th of the files) are being sent at one time.

The following two communications were shared electronically with the Board of Assessors from my office this week:

1. Monday, September 14th - Email to Commissioner Stepp
Title: City of Nashua Property Sales
Attachment Memo – Sold Property Questions from Laura Colquhoun 9-7-20 from Mr. Rex Norman
2. Tuesday, September 15th - Email to Donna Graham, Mayor Donchess, Board of Aldermen
Title: Assessing Employee PDF's – Customer Service

I am attaching this correspondence to this memo for recording into the meeting minutes.

Today, we welcome Ms. June Perry, project manager for Vision Government Solutions. Ms. Perry will be providing an update on the 2020-2022 full revaluation. We thank her for joining us today.

During the city hall renovations, please feel free to reach us at 603-589-3025 with any questions or concerns.

Regards,

Kim

Kim Kleiner

Director of Administrative Services

Kleiner, Kimberly

From: Kleiner, Kimberly
Sent: Monday, September 14, 2020 6:39 PM
To: Stepp, Lindsey
Cc: Board of Assessors; Bergeron, Paul; Hansberry, Daniel; Board of Aldermen; Donchess, James; Mayor's Office Email; Legal Dept; Norman, Rex; Roth, Peter; Laura Colquhoun; Gerry, James
Subject: RE: City of Nashua Property Sales
Attachments: Memo - Sold Property Questions from Laura Colquhoun 9-7-20 (2).pdf

Dear Commissioner Stepp,

The city is in receipt of Ms. Colquhoun's email below. Please see the attached memo from Mr. Norman, the city's consultant, who has reviewed the email and sale verification process.

The Assessing department continues to improve transparency through updates at every Board of Assessors meeting, the "Monthly Monitor newsletter" and improved public Assessing Dashboards, designed by Cornell Consultants using Microsoft Power BI and AP5. The "old" Property Sales Search Application on the website was designed by the former GIS manager and linked to Assesspro Classic. Unfortunately, the tool was not compatible with the new AP5 software. Currently, CDMSmith, our GIS consultant, is designing a new web based solution. Sales until April 30, 2020 are still available through the Property Sales search tool and all sales are available thru the new Dashboards using Microsoft Power BI, located on our website. Our GIS department is also working with ESRI and CDMSmith on upgrading our GIS software and installation of a new viewer.

The Assessing department has worked extremely hard and had a very successful transition to the AP5, the upgraded CAMA system. COVID19 brought changes in data collection and new policies, approved by the Board of Assessors, were implemented.

Currently staff is working remotely as city hall is undergoing building modifications in order to comply with CDC social distancing protocols. The department has also entered into a contract with Inception Technologies, a contractor responsible for scanning all 28,000+ property record files into a digital data management system. The first delivery of property records have been indexed, inventoried and supplied to the contractor.

Our assessors have been issued new Microsoft Surface Pro tablets to create efficiency in the field when collecting data. They have immediate access to our CAMA system from the field. Property cards are printed and reviewed thru our QC protocols.

Our assessing department continues to make improvements in all the areas I identified at the Board of Aldermen meeting in 2019: Transparency, Customer Service, Efficiency & Data Collection Procedures & Communication, Property Data Accuracy and Software Program Applications.

Thank you,
Kim

Kim Kleiner | Administrative Services Director



City of Nashua – Administrative Services Division

Assessing, GIS, HR, IT, Purchasing, Risk Mgmt.

229 Main Street, Nashua, NH 03060
Tel. (603) 589-3025

From: Laura Colquhoun [mailto:lauracolquhoun2@gmail.com]
Sent: Monday, September 07, 2020 11:38 AM
To: Stepp, Lindsey; Roth, Peter; Gerry, James
Cc: Board of Assessors; Earleyr@nashuanh.gov; Bergeron, Paul; Hansberry, Daniel
Subject: City of Nashua Property Sales

CAUTION: This email came from outside of the organization. Do not click links/open attachments if source is unknown.

Lindsey Stepp, Commissioner
Department of Revenue
Municipal and Property Division
P.O. Box 487
Concord, NH 03302-0487

Re: City of Nashua re Qualifying Sales/MLS Reviews

Dear Ms. Stepp:

In reading over some of the minutes for the Board of Aldermen (April 30, 2019) meetings, I noticed that Mr. Greg Turgiss stated the following:

“We (assessors) 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 will buyer and a willing seller. We (assessors) 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.”

I attended the joint meeting between Vision Appraisal, the DRA, and the City of Nashua where the process of the Measure and List was explained. It was stated that Vision would be taking over the verification of sales and permits starting April 1, 2020. But I have discovered that from October 2019 to March 31, 2020, minimal sale properties have been corrected using the MLS data. I understand that qualifying a sale is different from using the MLS data to adjust properties up or down based on the write-up and photographs. However, consistently and fairly

applying these adjustments is important to maintaining the integrity of the data and preventing the ratio from falling, artificially low, in an upward trending real estate market.

In reviewing the actual sales of residential properties with the information on the website I realize a few things:

1) The City of Nashua has stopped putting all sales information into the city's website as of April 30, 2020. This information is used when a resident wants to submit an abatement to the City of Nashua and also when a resident is looking at the value of properties surrounding their home for possible sale of the property. Residents will start using this data in December 2020 to file property abatements.

2) The City of Nashua has not Qualified/MLS reviewed approximately 53 residential property sales from January 2, 2019 thru September 2019. The property record cards indicate that these properties still need reviewing but this data would have already be factored into the 2019 Ratio Study. Does this prevent the Assessors from correcting these cards now? The assessments on the properties are very low and the property card has not been updated to reflect what the property currently has.

Example:

| <u>Address</u> | <u>Sale Price</u> | <u>Assessment</u> | <u>Difference</u> |
|-----------------------|--------------------------|--------------------------|--------------------------|
| 111 Coburn #148J | \$215,000 | \$167,700 | \$47,300 |
| 4 Balcom St-U-C | \$188,000 | \$113,100 | \$74,900 |
| 7 Stafford Rd | \$347,000 | \$281,900 | \$65,100 |
| 6 Appaloosa Pl | \$340,000 | \$286,300 | \$53,700 |
| 11 Williams St | \$315,000 | \$257,200 | \$57,800 |
| 15-17 Benson | \$320,000 | \$270,100 | \$49,900* |
| 79 Whitney | \$339,934 | \$258,600 | \$81,334* |
| 8-10 Shattuck | \$370,000 | \$269,600 | \$100,400* |

(*this highlights the unfair treatment of low assessments on multi-units properties)

3) The City of Nashua has only Qualified/MLS reviewed 17 residential properties out of 384 property sales for the period of October 1, 2019 thru December 2019. On the 17 properties that the assessors actually qualified the sales, it does not appear that the MLS data was used to update the property record cards.

Examples:

| <u>Address</u> | <u>Sale Price</u> | <u>Assessment</u> | <u>Difference</u> |
|-----------------------|--------------------------|--------------------------|--------------------------|
| 169 Cannongate | \$200,000 | \$150,500 | \$49,500 |
| 226 Cannongate | \$196,933 | \$146,000 | \$50,933 |
| 38 Ayer Rd | \$230,000 | \$177,900 | \$52,100 |
| 105 Cannongate | \$225,000 | \$170,200 | \$54,800 |
| 363 Main Dunstable | \$289,000 | \$228,400 | \$60,600 |
| 230 Cannongate | \$209,933 | \$143,000 | \$66,933 |
| 15 Paxton Ter | \$239,933 | \$160,600 | \$79,333 |

Mt Laurels U-603 \$582,000 \$471,500 \$110,500

4) The City of Nashua has only Qualified/MLS reviewed 4 properties out of 306 property sales for the period of January 1, 2020 thru April 30, 2020

Examples:

| <u>Address</u> | <u>Sale Price</u> | <u>Assessment</u> | <u>Difference</u> |
|-----------------------|--------------------------|--------------------------|--------------------------|
| 2 Topsfield Dr | \$426,534 | \$300,000 | \$126,534 |
| 9 Bartemus Trl | \$205,000 | \$161,900 | \$43,100 |
| 15 Heathcliffe Way | \$335,000 | \$279,800 | \$55,200 |
| 37 Cathedral Cir | \$408,534 | \$419,600 | (\$11,066) |

If you review the 2020 Property cards for the above properties you will note the following:

2 Topsfield Dr - this ranch is completely renovated however our assessors did not change the EYB so therefore this "new" house is getting 23.80%. Assessor did not change basement floor from concrete to tile and did not change the grade - he left it as average C. If this house is an average home in Nashua, then ¼ of the homes in Nashua should be labeled fair. One must also point out that when KRT did the re-assessment they put this property at \$303,900 however now our assessors is putting this property assessment down to \$300,300. I have enclosed pictures of this property. I have enclosed the 2020 property card.

9 Bartemus Trl - the listing on this unit stated, new flooring throughout, all new windows, new stainless steel appliances, updated bathrooms and our assessors left the EYB at 1987 and therefore giving this unit a 20.10% depreciation. Assessor also left the condition as C average. During the re-assessment KRT put this property assessment at \$161,900 and our Nashua assessors did not feel that this property should have an increase in the assessment. I have enclosed pictures of this property plus the 2020 property card.

15 Heathcliffe Way - listing states that with the remodel the unit now has an "open concept". However our assessors again did not change the EYB (1997) and that is giving the property a 13.60% depreciation. Property card has no notes and therefore one can wonder if anyone even looked at the MLS listing. I have enclosed the 2020 property card.

37 Cathedral Cir - the listing on this home stated that the house has all the bells and whistles. Here again our assessors did not review the MLS. If they had, they would have realized that the house has 1 full bath, 1 ¾ bath and 1 ½ bath however the property card states that the home has 2 full baths and 1 ½ bath. Also the property card does not have that the property has a central vacuum and a house sprinkler system. Here again Nashua assessors does not change the EYB (1989) giving this house a 20.30% depreciation. Here again I have enclosed pictures of the house for your review. I have enclosed the 2020 property card.

I am concerned that all of the missed work will not be addressed for the 2020 Ratio Study. It was Ms. Kleiner who stated the following in the Special Board of Aldermen meeting of September 24, 2019:

“We (assessing) put the progress into 5 key areas of improvement: Transparency, Customer Service, Efficiency & Data Collection Procedures & Communication, Property Data Accuracy and Software Program Applications.”

I do not believe that Nashua is handling the data collection portion well and am unable to recognize the improvement in this area. This is a very important part of assessing and if they **DO NOT UPDATE the property cards Nashua residents will always have an equity problem. Data quality and consistency is such an important task in establishing equity.**

I recognize that in November and December the Assessors and clerical staff will work on this project, but I am concerned that this rush to grab all the data will result in poor work product quality. Additionally, it is hard for me to understand how the pandemic has affect the Assessors ability to perform this aspect of their work. Ms. Kleiner has told the public repeatedly that the Assessors are working full time and keeping up with their work. I would think that MLS reviewing could be easily done at home

I am disappointed that I cannot get anyone in the City to respond to this concern. If Ms. Kleiner was working to improve transparency, then this concern should be addressed and I should be able to understand the process Nashua is using to build equity in our assessing data.

--

Laura Colquhoun

Memo

To: Kimberly Kleiner, Director of Administrative Services
From: Rex Norman, CAE
Date: September 11, 2020
Re: City of Nashua Sales Verification Process

At your request, I have reviewed correspondence submitted by Laura Colquhoun in an email dated September 7, 2020. Ms. Colquhoun questioned the City's sale verification program and why assessments were not updated to reflect sales prices. In the correspondence, she provided a number of examples.

I have the following comments:

- In my discussions with Assessing staff, property sales are being reviewed and qualified following State Law and Assessing Standards.
- The list Ms. Colquhoun provided correctly identified some sale property that have not been reviewed. It is my understanding Staff focused on completing building permit activity first to finalize assessments for the MS-1. Sale verifications are ongoing and anticipated to be completed by the end of the year.
- Current assessments are not being adjusted to reflect sale prices as 2020 is not a revaluation year. If they were, this would create assessment disproportionality and by definition, be unlawful. See Asb 301.49 "Sales chasing" means the practice of knowingly changing an individual property assessment to or near to the recent selling price of that property thereby manipulating equalization ratio study results.
- Property sales and their assessment ratio are reflecting the continuing appreciating market. Just as the 2019 Ratio Study shows assessment median (88.9%) had fallen from 2018 (94.8%), we fully anticipate the 2020 median ratio will continue this trend.
- Simply examining the ratio trend in the sales provided by Ms. Colquhoun indicates 2020 may see a median ratio somewhere near the range of 75-80%.
- The Assessing Department has implemented new procedures and purchased software enhancements. They anticipated some startup glitches and a learning curve, however, in my view the Staff has continued to perform their duties quite well and accomplish the required tasks following State law and Assessing Guidelines.
- The primary focus throughout 2021 will be data collection, building activity and sale verification. The Revaluation in 2022 will bring all assessments in line with market value.

Kleiner, Kimberly

From: Kleiner, Kimberly
Sent: Tuesday, September 15, 2020 11:50 AM
To: Graham, Donna
Cc: Donchess, James; Lindner, Cheryl; Board of Assessors
Subject: Assessing Employee PDF's - Customer Service

Importance: High

Good morning Donna,

We wish to share the following information with the Board of Aldermen.

Thank you,
Kim

Yesterday the Board of Aldermen and Board of Assessors received an email from a constituent who referenced a position within the Assessing office who they claimed was tasked with answering RTK requests.

Below is a summary of the customer service portion of the PDFS's for four Administrative positions within the Assessing office. All have a percentage of Customer Service duties assigned to their job function. The resident who contacted the board is speaking of the Assessing Coordinator job, who has 40% of their time allotted to customer service as a backup to the Administrative Specialist I & II who both have 50% of their time assigned to assisting customers. The type of requests they would respond to are normally made by a resident in reference to their own property, exemption or credit application, building improvement or abatement application. These requests are not Right to Know requests for policies, procedures, multiple properties, or Assessing department management documents.

Although this position would commonly attend a NHMA Right to Know workshop, which many staff including myself have attended, they are not Right to Know experts or specifically trained on the Freedom of Information Act.

The voluminous Right to Know requests received by the Assessing department over the past two years are not typical customer service referred to in the job descriptions (PDF's). Although the department supports the public's access to information, the time that has been spent providing thousands of documents to one or two residents has impacted the department's ability to perform other required job duties, focus on department improvement objectives and respond to other residents. The Assessing department and Administrative Services division support the addition of a Right to Know Coordinator.

Assessing Admin Specialist III

| Customer Service/Support | 20% |
|--|------------|
| • Maintains a consistently high level of customer support at the service counter and on the telephone through coordination of office coverage | |
| • Provides personal and/or telephone assistance to taxpayers in resolving changes and/or concerns associated with the City of Nashua Assessing Department programs | |
| • Provides information to taxpayers regarding State Statutes | |
| • Communicates with outside organizations regarding the City of Nashua's assessing program | |
| • Assists taxpayers in initiating applications/changes associated with exemptions/credit programs | |

Assessing Admin Specialist I

| Customer Service: | 50% |
|---|------------|
| Provides personal and/or telephone assistance to taxpayers in resolving changes and/or concerns associated with the City of Nashua Exemption/Credit Program | |
| Provides information to taxpayers regarding NH State Statutes | |
| Assists taxpayers in initiating applications/changes associated with exemption/veterans credit program | |
| Processes requests for copies of assessing documents and maps | |
| Participates in researching and resolving issues regarding the day to day operations of the | |

Assessing Admin Specialist II

| Customer Service: | 50% |
|--|------------|
| Provides personal and/or telephone assistance to taxpayers in resolving changes and/or concerns associated with the City of Nashua Assessing Program | |
| Provides information to taxpayers regarding NH State Statutes | |
| Assists taxpayers in initiating applications/changes associated with exemption/credit program | |
| Processes requests for copies of assessing documents and maps | |

Assessing Department Coordinator

| Customer Service | 40 |
|--|-----------|
| Provides personal and/or telephone assistance to taxpayers in resolving changes and/or concerns associated with the City of Nashua Assessing Program | |
| Provides information to taxpayers regarding NH State Statutes | |
| Assists taxpayers in initiating applications/changes associated with exemption/veterans credit program | |
| Processes requests for copies of assessing documents and maps | |

Thank you,
Kim

Kim Kleiner | Administrative Services Director



City of Nashua – Administrative Services Division

Assessing, GIS, HR, IT, Purchasing, Risk Mgmt.

229 Main Street, Nashua, NH 03060

Tel. (603) 589-3025