

**Minutes of the Board of Assessors  
Meeting of September 19, 2019**

A meeting of the Board of Assessors was held on Thursday, September 19, 2019 in the Auditorium of City Hall. The meeting was called to order at 8:16 AM by Chair Daniel Hansberry.

**Members Present:**

Daniel Hansberry

Robert Earley

Paul Bergeron

**Assessing Staff Present:**

Greg Turgiss

Lynn Cameron

Louise Brown

Amanda Mazerolle

**Other City of Nashua Staff Present:**

Administrative Services Director Kimberly Kleiner, Deputy Corporation Counsel Celia Leonard

**Mr. Hansberry**

Good Morning, welcome to the September 19, 2019 Board of Assessors meeting. I am Chairman Daniel Hansberry and joining me this morning to my extreme right is Lynn Cameron who is the serving as the clerk for the board, Mr. Bergeron, who is a member of the board of assessors, Mr. Earley, who is a member of the board, and then to my left Deputy City Corporation Counsel Celia Leonard and Director of Administrative Services Kim Kleiner and part of her responsibility is oversight of the Assessing Department.

This meeting is recorded by a written transcript and 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 located by the entrance to this room.

Today we will be hearing various requests as listed on the agenda. Please note the decisions 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 to 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 do our best to 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. Cameron, are there any changes to today's agenda?

Ms. Cameron

There are none.

Mr. Hansberry

Thank you. Does anyone have any questions before we begin?

Is there a motion to waive the reading and approve the minutes non-public and public of the board of assessors meeting minutes from August 29, 2019, accept them and place them on file?

Mr. Earley

I'll make that motion.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second it.

Mr. Hansberry

Are there any errors or corrections? All those in favor of accepting the minutes as presented 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 Board of Assessors Decision Report from the August 29, 2019 meeting as presented?

Mr. Bergeron

So moved.

Mr. Hansberry

Is there a second?

Mr. Early

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.

Ms. Kleiner.

Ms. Kleiner

Good morning. So I've provided you with a number of documents this morning. I'm just going to briefly update you on a few items. Assessing has been increasingly busy, as I'm sure most of you know. One of the reports that I'm giving you is a GIS-Assessment report. This was created by CDM Smith, who was hired to assess the needs of both the Assessing Department and the Division of Public Works. This was connected to the Management Audit Report that was completed by CFO Griffin and myself, last spring. Our audit included assessing all the systems and programs that were utilized in the assessing function. This was the last piece to that part of the management audit report.

The consultant from CDM Smith, Mr. Brennan, I, Ms. Andruskevich and Bruce Codagnone from IT updated the PEDC (Planning and Economic Development Committee), on September 3<sup>rd</sup>. Minutes to that meeting are available online if anyone is interested. The report will walk you through the important components of GIS and how they are related to assessing and how well those functions are working; which was really good news for us. As you know GIS is critical in a lot of the work that assessing does.

The Assessing Department is upgrading our CAMA system. That's going very well. We've completed general training and now we're moving on to more user specific, one-on-one training and conducting technical reviews, to verify data between the systems.

Last Tuesday, Mr. Greg Turgiss and I, attended the NHAO Board of Directors meeting up at the Municipal Association. The meeting included an educational update on utility valuation. Moving forward, we have decided that the assessors will alternate attending these meetings giving everyone an opportunity to participate.

Also attached to this update is a schedule of workshops that are being offered at the NHMA's 78<sup>th</sup> Annual Conference. This is being held Wednesday, November 13<sup>th</sup>, Thursday, November 14<sup>th</sup> and it's being held up at the DoubleTree Hilton, in downtown Manchester. All of our staff will have an opportunity to attend a workshop or some workshops. We will have to alternate staff attending them so that we ensure proper coverage in the Assessing Department at all times. If

any members of the board are interested in attending the conference or just specific workshops; you can let Karina in my office know, and we'll be glad to complete that registration for you.

This past Monday, Mayor Donchess and I attended the Board of Alderman Budget Committee, you may have seen an article in this morning's Telegraph. Legislation was submitted by the Mayor, for funding of overtime for our administrative staff and for a legal para to assist with the large number of informational requests that we have had. The legislation also included the hiring of a temporary Assessor to assist with building permits inspections. The legislation had a line for \$6,300 in funding for the purchase of 5 Microsoft tablets and licenses for the AP5 mobile software. This will allow the Assessors to update the CAMA system out in the field, make real time data entry and it will increase efficiency.

This week the department submitted a request to the NH Department of Revenue for an extension in filing our annual MS-1. The request was approved by the director and our deadline was extended to October 11<sup>th</sup>. This is common; extensions have been done in the past, they've been approved and this will have no effect on the timely issuance of tax bills. The extension will allow the department, the assessors additional time for capturing data and inspections of building permits.

On September 5<sup>th</sup>, the City held a Non-Mandatory Pre-Proposal Meeting in relation to the RFP for the Full Measure and List Appraisal and Reval. Two firms attended the meeting, Tyler Technologies and Vision Government Solutions. Proposals are due to the City by 3 pm on September 26<sup>th</sup>.

This coming Tuesday, the 24<sup>th</sup>, the Board of Aldermen will hold a special meeting for an update on the Assessing Department Improvement Plan. The meeting is scheduled for 6:45 pm in the Aldermanic chamber. Members of the department will be in attendance and we invite members of the Board to join them. Please let us know if a quorum of the board will attend and we will post the required notice.

Mr. Hansberry

Thank you very much. Are there any questions?

Mr. Bergeron

No.

Mr. Earley

No questions.

Mr. Hansberry

There are no communications, staff items for public discussions, there are none, unfinished business, none. Public comment, Mrs. Ortolano would you like to come forward please.

Would you please state your name and address for the record?

Mrs. Ortolano

Laurie Ortolano, 41 Berkeley St

I'm just going to read a write up I have on the procedure manual and I put it in writing to give it to you so you can have it verbatim for the minutes and I'll send you the file to copy and paste.

This is written to Ms. Kleiner because she worked on this manual with her staff.

I would like to read into the record my first thoughts regarding the Revised Manual presented to the Board at the prior meeting. I want to thank you and the staff and I appreciate all the hard work done by the staff and you to bring this manual to the Board and public. No doubt it involved much effort.

In the article in the Telegraph, August 20, 2019 "City Completes New Assessing Manuals", you mentioned that input from the public had been incorporated into the policy manual. "Kleiner contends the public has already had a chance to give input into the manual, citing the manual addresses many of the concerns brought forth by Ortolano and others." That was encouraging. Unfortunately, when I reviewed the manual, it would appear my input was neither addressed and/or was disregarded, so it has left me a little confused.

Here is what transparency means to me, in very simply terms; "Sharing" suggestions is great but only if your certain they are heard and acted upon (accepted or not). I want to know my suggestions are heard; however, I am equally interested in a dialog and listening to the Board and/or Administration discuss the recommendations brought forth by the public so we understand what the Departments rationale is in the adoption of these procedures and policies. A one way street with no communication fall short for transparency. When I ask questions, I may or may not receive acknowledge that the issues will be looked at but I will rarely get any information when that will take place and if it happened. If I check up 3 or 6 months later, I am scolded for "not letting you do your job." How does one follow up and why is it unreasonable to expect a response?

Your Policy manual section, "Public Relations in the Assessor's Office", reads "Nothing is more frustrating to the taxpayer with a question than to be unable to reach the assessor. Good intentions, assessment knowledge and public relations techniques will be of little use if the public cannot reach the assessor. Substitute assessing manager for the assessor and the same can be said. As you all know, Ms. Kleiner, your shut down of communication from myself to the Assessors was quite frustrating for me, as you are well aware.

The Disclaimer on the front of the Manual doesn't need to be there and is confusing to members of the public. Is it public information or is it not? I don't know understand what the commercial purpose of the disclaimer is. What would a violation of this disclaimer? How does restricting copying (or allowing all public members to copy) ensure that the manual is not misrepresented?

I was hoping to see the new agenda for the Board of Assessors meeting would contain a line item for policy/procedure manual review. Given the mission statement of the Board, this document should be a regular topic of discussion over a period of time to work through the

information in it. It would seem to me that at each meeting, the Chair would define the section to be review for discussion at the next meeting and take a systematic approach to the manual review. This manual is great learning tool for the Board.

I communicated with you the need to put headers on these documents that would have titles, dates, revisions, signatures and page numbers. This is standard procedure for creating documents that will serve as policy, procedure, or regulations. It appears that was not done. Why? Additionally, I sent an email after the last Board meeting, August 29, asking if you would be willing to put any revisions to the manual in the Board packets. I did not receive an answer. Why? The public would otherwise have no idea when changes are being made. Without headers, dates, revisions, signatures and page numbers, there is no way to track how modifications are being done and when. Is this an intentional decision?

I asked about documenting abatements on property cards, in April, so residents would understand “larger” changes that can appear on some cards. I asked this because I was going into property card data on the computer and when I would see this big undocumented change, I would take staff time to have them pull the file. I would then realize that it was just an abatement. The response I received initially was – I’ll look into this right away. This is not documented in the manual I’m not sure why. I followed up in June and received a poor response with the recommendation that “I let you do your jobs.” It’s been 6 months, and I am wondering if and how you plan on documenting abatements. I noticed in Haverhill MA where Patriot is used, they document abatements in the Notes section of the Previous Assessment area. I like this location a lot because it is right next to the assessment value and you don’t have to search for it. It makes perfect sense. Abatements were documented in the past on property cards, but for some reasons, the Assessor’s got away from it.

I discussed with you the new policy written for notifying property owners if their assessment has increased due to a sale. The Department based the increase for notifying the property owner on a fixed number (\$20,000 or higher). I was concerned that this was hard on the lower income people with lower property values and they would experience more hardship in making the increased tax payments. It would be more difficult on seniors on fixed income. Why did the department not change to a percent increase rather than a dollar amount?

Where is the procedure for rating the condition of baths and kitchens? This has been a big issue that has been addressed repeatedly for months now. There is no consistency or understanding on how these ratings are being applied. I addressed this issue at a Board meeting in November of 2018. I would like to see the procedure so that when I am reviewing property cards, I understand the ratings given to kitchens & baths and other fixtures. If it is not part of this manual, why wouldn’t you communicate with me a provide me with a separate copy? Additionally, the Telegraph article stated, “there are policies for updating a property card, how you look at grade and condition, what constitutes fair or poor, and that’s very important that we get all our assessors looking at the properties the same way.” None of that’s in the manual.

I addressed my concerns about the Nashua abatement form not containing the same information as the state form over the winter. I took this complaint to the state, the DRA and the BTLA. In the section on abatements, the abatement form in the book still does not have the

information regarding the use of the ratio that is found on the State form. I feel strongly, that the Nashua form should have the same information on the state form. Why did we delete it and why does the City not support this?

Section 2, Understanding Your Property Record Card – I have observed that the Residential Grid section of the property card does not appear to show the total bathroom count. I have noticed this on many property cards. It is labelled as section 41 on the sample property card in the manual. Why is this?

Section 11 – Bathroom/Total Room/Kitchens is not on page 32 of the manual as indicated in the table of contents. I was interested in this section because I was looking for the rating system that you put on kitchens and baths for quality. Also, Appendix A-D listed in the table of contents are not in this section. Additionally, pages 27-28 appear to be missing for EYB, grade and condition and the depreciation section, page 33 is missing. Why?

Section 15 – Procedure for MLS. There should be an explanation of how an MLS review is documented on the property card. I have found many cards that have inconsistent documentation for sales reviews. In my opinion, it should always be documented in the Activity Information section of the card. Assessors are not documenting it here consistently. So, when you check a card for MLS review, you must check the Comments section and see if there is an MLS write-up. If there isn't then you have to check if there is an "8" in the verify column of the Sales Information section on the card. Is there a table that explains the numbers in the verify column and their meaning? Additionally, the comment section should contain a note that says "no changes made based on MLS review." Why? So we are certain that the Assessor didn't just skip it or not capture the information.

The MLS review section should also have a tie to the notification to building permits for possible code violations.

Section 17 – Review of Sales. In the Sales Qualification letter, questions 16 and 17 concern me because they are subjective. What is the purpose of these questions?

Section 19 – Possible work done without Permits. This procedure was generated August 12, 2010 to formalize this issue. It states that there is an Assessing and Community Development folder on the S drive that contains a spreadsheet of potential permit violations. Have you looked at this? Could you provide me with a copy of this spreadsheet? I am concerned we are not communicating concerns with the other departments.

In the next section, in the Administrative Staff Procedure Manual. This section of the manual concerns me. The Management Audit Report addresses significant deficiencies in the management of the Assessing office. Yet, this section of the manual, does not include any job functions and oversight descriptions for the Manager or Chief of Assessing. These procedures and regulation should be written. What are the oversight reports to be generated? What is the process for checking work product and quality? Do we have a job description for the Manager of Assessing? What role do they play in data management? There should be procedures that

show what the manager is doing to ensure the required state forms and the paperwork are meeting regulations.

I don't see anything in the manual that would quality check the sales and permit data. Who is overseeing the data and checking and verifying the changes?

Do you recognize that the Assessing department is falling short in capturing sales and permit data and has struggled for years? If you believe that the capture of this data is problematic, why wasn't a procedure written to audit the capture rate of this data?

I don't see any procedures whereby the Administration would be running audit reports to check the work product of each assessor. What reports will be run to ensure updating of the property cards is happening with quality and consistency?

Who is checking the work of the Assessor's and what is the procedure for these checks? The department now schedules their field appointments. Who is ensuring that the data is being captured correctly on the cards?

The Data Entry section of the Manual has Gary as the entry person for the data. I think it should be both Gary and Mike. Mike's name is on a lot of the work.

For New Accounts being added to the system, is there a yearly report being produced for new accounts?

Chapter 16, Printing Sales Reports. There is a sales report you can print that has year built. Would this be useful for the Assessor's to check EYB and Condition?

Is there an incident reporting system for Patriot software problems when they arise? This incident report, hopefully would be become a discussion point at staff meetings. Technical software issues are real and are occurring with regularity. A documentation system for this technical problem is important especially since there is no Chief in the Department and a Manager is not located down there permanently.

Do we maintain a support contract with Patriot so when technical problem arise the staff they can contact Patriot directly? Who is authorized to call Patriot with technical questions?

Assessors send out letters to homeowner when their property values are changed that states, *based on our ongoing continued analysis*. What does a sales analysis involve? This is a question I've raised repeatedly and I was hoping that the manual would address the process for this analysis.

I noticed a procedure in place for the Assessing office to work with Building permit office for notification when permits are not pulled. This is based on the Assessors performing MLS reviews. My observation is this is not happening. I think of the Corazzini property and the building department did not contact them when they moved in. I think of my property that might of fallen under this issue with the kitchen renovations and the upstairs bath. No one contacted me from the building department.

We both attended the NH State Statues I class. The instructors told us that a great deal of property corrections come from neighbors telling on other neighbors. What does Nashua do when a taxpayer identifies an issue with their property based on their neighbor's property? I know that when I reviewed Berkeley Street properties with an Assessor and saw that a permit was not captured for A/C, the assessor was willing to recognize that they missed it, but they never corrected it. Is there a procedure whereby a customer complaint regarding an inequitable neighborhood assessment is documented and responded to?

How is EYB being addressed now and what is the standard for making corrections. As we all know, this is a huge issue. KRT wrote a document on how to handle data corrections going forward after the 2012 reevaluation. It was in the old manual. I have a copy of it from several months ago. It is not in this manual. Why was it removed and are we using this document? I absolutely expected a document in that manual addressing EYB, condition and grade.

The Assessors were working on a view factor procedure. Did this take place and how is view factor rated for consistency on property cards?

It is my hope that you are sincere in your statements to the Telegraph to accept public input and incorporate those suggestions into the document. If you require any clarification or need more information, please feel free to contact me.

A Disclaimer I would like to read:

I am well aware that questions raised in this review do not fall under a document request, and therefore the legal interpretation of RSA 91-A would leave all of these questions unanswered. If the Board and Administration are unable or unwilling to respond, a simple response informing me of that will do.

Thank you.

Mr. Hansberry

Mrs. Ortolano?

Ms. Ortolano

Yeah

Mr. Hansberry

I have a question for you. So you're saying, if I heard you correctly, that there are references made in the manual and then when you look for certain items they're not there, is that correct?

Ms. Ortolano

I gave Bob the pages, pages 27 & 28 are missing and I showed Amanda this morning. I've been in there 4 days Dan, and I was racking my brain out thinking this is the most important stuff to me, am I just losing it? So I scanned the entire document yesterday with my phone scanner and

then last night I went through it and the pages aren't there and then I said ok did I just make a mistake, so I came in early and I went down; 27 & 28 on whatever I gave Bob. What was it?

Mr. Earley

Pages 27 & 28 missing from the manual chapter 11; page 32 is missing kitchens and baths section.

Ms. Ortolano

It's in there but the topic isn't in there and page 33, 34 on depreciation so EYB is 27 to 28, EYB condition grade are missing, 33, 34 topic of depreciation missing, ratings for bathrooms and kitchens missing. Those are all really big things for me, and the telegraph was told it's all there. So I'm looking for that, so yes I'm telling you it's not in there. And I didn't ask the question down there because every time I ask a question, it becomes a right to know request so I kept my mouth shut. But if you can figure out how to get me that information, I'd love to see it.

Mr. Hansberry

Alright. Thank you very much.

Ms. Ortolano

And I'm just going to submit this so you have the write up because I read off of this and I'm going send you the file so you don't have to type it all.

Ms. Cameron

Thank you.

Mr. Hansberry

Is there a motion to go into non public session for 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 fee, fine or other levy if based on inability to pay or poverty of the applicant pursuant to RSA 91-A:3 II (c).

Mr. Earley

So moved.

Mr. Bergeron

I'll second it.

Mr. Hansberry

Mr. Bergeron?

Mr. Bergeron

Yes

Mr. Hansberry

Mr. Early?

Mr. Earley

Yes.

Mr. Hansberry

Mr. Hansberry? Yes, so we are in non-public based on my watch at 8:43.

Mr. Hansberry

Yes, alright so we are out of non-public Ms. Cameron at 8:48.

Mr. Hansberry

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

Mr. Earley

So moved.

Mr. Bergeron

I'll second.

Mr. Hansberry

Mr. Bergeron?

Mr. Bergeron

Aye.

Mr. Hansberry

Mr. Earley?

Mr. Earley

Yes.

Mr. Hansberry

Mr. Hansberry? Yes. Is there a motion?

Mr. Earley

I'll make the motion to accept the late filing of the elderly exemption to accept the late filing of the Elderly Exemption application due to accident, mistake or misfortune with no recommendation (please note this application will be presented for approval under item 2) for 32 Bluestone Dr.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I will second that motion.

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. Earley

I'll make a motion to accept the elderly exemptions with a recommendation of Approval for 10 Sherwood Dr, 32 Bluestone Dr and 149 Tolles St.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second that motion.

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. Earley.

Mr. Earley

Motion to accept the elderly exemptions with a recommendation of, I'm sorry, to deny these elderly exemptions, there are 7 noted; should I read each address?

Mr. Hansberry

I don't think we need to read the addresses now.

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. Earley.

Mr. Earley

Motion to deny the disabled exemption request at 15 Valley Crest Trl.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second that motion.

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. That's everything Ms. Mazerolle, correct?

Ms. Mazerolle

Yes

Mr. Hansberry

Thank you very much.

Are there any comments by board members?

Mr. Earley

I don't have anything.

Mr. Bergeron

Nothing.

Mr. Hansberry

Any other business to come before us? No. Is there a motion to adjourn?

Mr. Earley

Motion to adjourn.

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. We stand adjourned at 8:50 AM.