

**Minutes of the Board of Assessors  
Meeting of October 1, 2020**

An online meeting of the Board of Assessors was held via Zoom on Thursday, October 1, 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:**

Louise Brown

Greg Turgiss

Douglas Dame

**Other City of Nashua Staff Present:**

Administrative Services Director Kimberly Kleiner, Rex Norman CAE, Corporation Counsel Steve Bolton

**Mr. Hansberry**

I will call the meeting of the Nashua Board of Assessors to order at 9:00 AM on Thursday, October 1, 2020. I would ask that everyone to bear with me because I'm obliged to read a rather lengthy opening statement.

Good morning and welcome to the October 1, 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 that number is 647-473-0083 and password of 229644, and that number once again the password is 229644. The Public may also view the meeting on Comcast Channel 16.

b) Providing 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](http://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 so 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 there is anyone in the room with you during this meeting, which is required under the Right to Know Law. I will now call the roll, Mr. Earley?

Mr. Earley:

Mr. Robert Earley, a member of the board of assessors. I'm following the governor's directive and joining the meeting remotely from my home. There is no one home with me.

Mr. Bergeron

This is Paul Bergeron, a member of the board of assessors. I'm following the governor's advisory and joining the meeting remotely from home. My 11-month-old granddaughter is in her playpen elsewhere in the room.

Mr. Hansberry

I'm Dan Hansberry, a member of the board of assessors. I'm following the governor's advisory and also joining the meeting remotely and there is no one in the room with me. 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 clearly for the record. 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? Seeing none, is there a motion to waive the reading of minutes of the board of assessor's meeting from Thursday, September 17<sup>th</sup>, 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? Seeing none, all in favor of accepting the minutes as presented, signify by saying yes or no through a roll call vote. Mr. Earley?

Mr. Earley

Yes.

Mr. Hansberry

Mr. Bergeron?

Mr. Bergeron

Yes.

Mr. Hansberry

Mr. Hansberry, yes. Is there a motion to waive the reading of the minutes of the non-public session which was held during the September 17<sup>th</sup>, 2020 Board of Assessors meeting, 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? Seeing none. I will call the roll. Mr. Earley?

Mr. Earley

Yes.

Mr. Hansberry

Mr. Bergeron?

Mr. Bergeron

Yes.

Mr. Hansberry

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

At this time I'd like to recognize Director Kimberly Kleiner, who's the Administrative Services Director, and part of her responsibility is oversight of the Assessing Department. Director Kleiner.

Ms. Kleiner

Good morning everyone. I'll make this relatively brief this morning. We have another guest with us, but I will share my screen with my update. So building modifications have begun; it's a little noisy up here on the first floor and on the garden level. There's an update that's included in the attached Assessing Monthly Monitor newsletter, which is going out today and as usual will be posted on the city website. As you all know, the Assessing Department received an extension on our annual MS-1 from the New Hampshire Department of Revenue Administration. The report is due later today, so staff is working very hard. I will provide a year-over-year comparison to the board by the end of the week; it should be--probably be late in the day today before we get that

sent over electronically to the DRA. The MS-1 report required all of our use codes be mapped in our new CAMA system that was not done for us to the New Hampshire MS-1, so we had a team of developers at Patriot Properties, our own IT Department, and the assessing staff. It was very challenging, and I want to thank everyone for their time, dedication, contributions that they made to put together of that report. Our residential assessors, Mr. Mandile and Mr. Gary Turgiss, concentrated on closing building permits and updates to property record cards in preparation for the annual MS-1 and of course the final tax bills in December. We'd like to thank the residents who have answered our new building permit questionnaires--which was put in place, as the board knows, in lieu of interior inspections--and those that participated in an interview with our assessors. In the past 45 days, over 485 building permits have been closed and captured. On October 4<sup>th</sup>, our second quarterly update on the full measure and list revaluation is due to the New Hampshire Board of Tax and Land Appeals. I did confirm with legal this morning that that report was filed; we will provide an electronic copy to you, and as always it will be posted on the city website. If you prefer a printed copy, please let us know. Today, we welcome George Sansoucy to the Board of Assessors meeting. Mr. Sansoucy's report on the City of Nashua's 2020 utility assessment was included with your meeting materials. Mr. Sansoucy is available to answer any questions regarding changes in assessments due to the recently house—passed house bill 700, which changed the methodology for valuation of utility distribution property for water, gas, and electric companies. So, I will introduce Mr. Sansoucy.

Mr. Sansoucy

Thank you, Kimberly.

Mr. Hansberry

Good morning Mr. Sansoucy. How are you?

Mr. Sansoucy

Good morning, Mr. Hansberry.

Mr.. Hansberry

And the other board members joining me are Bob Earley and Paul Bergeron. Are you coming to us from the great North Woods?

Mr. Sansoucy

I am--Lancaster, NH.

Mr. Hansberry

Well, this gives new meaning to us meeting remotely.

Mr. Sansoucy

I know, it's wonderful, isn't it? Think of all the money everyone's saving when we don't have to travel.

Mr. Hansberry

How are things at the Grand Mountain View?

Mr. Sansoucy

The Mountain View's been doing very well; they've been hit very hard because of course they focused on weddings and conventions, but they are doing fine in that arena. They built a new building, so it's going good there; it's going good beyond at the Mount Washington, the two of them are doing very well.

Mr. Hansberry

Terrific. One story I want to share with you about the Grand Mountain View, then we'll get down to business. I was at a wedding there a number of years ago—in fact it was Columbus Day weekend—and my brother was talking to a gentleman in the parking lot. Now, I can't remember if he had a Bentley or a Rolls Royce, and he complemented the gentleman on the car, and the gentleman thanked him, and come to find out the person he was talking to was Mitt Romney. Guess you never know who you're going to run into up in Lancaster NH.

Mr. Sansoucy

Oh, you'd be surprised. It used to be the Kennedy family, but now it's the likes of other politicians--but you never do, and they come from all over the world, not just here, but they do. We have a Rolls—an old Rolls—in Lancaster, that's a local family that digs it out in the summer, and they go up and eat up there, so I was going to wait and see what you said and what color it and I'll tell you who it was. We have the chairman of Marriott Corporation hiding in the woods up here, believe it or not, about two miles from my house.

Mr. Hansberry

The floor is yours? Did you have an executive summary you might want to provide us?

Mr. Sansoucy

Sure, I do. This is a transition year under House Bill 700. House Bill 700 came out of the second to the last major case where Public Service sued 49 towns and co-ops sued 17, and we won that 100 percent, and they tried to—they, they put three bills in the legislature over three years to codify book value or the DRA value of assessment in the state and all three of those bills were killed, they were all masked and disguised. The outcome—this is just a little bit of aside so it

helps you understand the context—the State of New Hampshire DRA testified against the towns and cities and testified in behalf of the utilities that the net book value was the appropriate value, in using their method, the DRA’s method. The state actually ruled, the BTLA ruled that they were dead wrong, and that anyone using the state’s values were probably valuing it illegally, for a variety of reasons, and that led to what we now know of as a change in personnel at the BTLA. The final bill that was introduced in the legislature by the Sununu group—or the public service group; they were all together in this-- was a study commission, which we’d always said, let’s get together, get everybody in a room and thrash this out and stop the litigation. The study commission was developed and formed; we were there at every moment and we provided all of the information the commission considered. The utilities refused to provide information to the study commission, angering the legislature, because they said it was confidential, which absolutely was not true. And for our communities, we achieved 87 ½ percent of value—fair market value—for the, coming out of the House Bill 700, compared to what would have been a reduction of 60% of the value going down to book value, and that’s what you have today. It is a statistical methodology, so we had to change things around in Nashua. The key element is that the utilities that are five year glide path in that law so that if they were using the state’s value which was so much lower, the PUC—Public Service did not want a tax rate shock, nor did the PUC, the first year that had to go to the rates. So they put in a five year 20 % glide path so you couldn’t bleed in the increases any more than 20 % a year. But where if you were on our original rates, or our values, our 70 communities—or 80, whatever it was at the time—then there would be no rate shock because you were starting at the higher rate, so they required all the towns and cities to measure the increase against 2018. So if we had had—so our towns, who had values from 2018, started at basically 100% of value. Mr. Bolton, the attorney, engaged us in 2018 without knowing the outcome of House Bill 700. It was very prescient on his part to—to get in and do the values as part of the overhaul of the assessing side, and that led to a situation where you in Nashua were able to basically come in at full value. Even though you have the glide path, so to speak, you basically started at a much higher value so your glide path is moot. So these values that you have in front of you are basically full value based on 700 because they are what we did in 2018 and 2018 was the trigger year. Now clearly we were there representing our communities and influenced this as much as we could, so we’re very pleased under the circumstances of what’s come out of it and what we were able to do for the city and our other communities. And it’s evidenced by the fact that I think you’re going up what, 40 million--round numbers--for the utilities. This is a statistical methodology that’s designed to stop-- by the state—it’s designed to stop the litigation. And Steve can comment, but I’ll put it in layman’s terms, is the utilities cannot appeal the value, or the methodology of the value, because that’s law; they would have to change the law. They could appeal our use of the arithmetic; they have to provide—they have a new reporting form, a mandatory reporting form, and they have to provide that and we have to do the arithmetic, we have to manipulate the numbers in accordance with the law. We have to vet them, there’s always things we have to double check and there’s errors in this stuff. They can appeal our arithmetic, to make sure we get it right, but not the value

that comes out of it. Now one interesting note here is that when, the day that Liberty Utilities bought Energy North, they stopped reporting to the towns and cities, and they've never reported since. No matter what was said, they said we are legally not required. We only have to report to the DRA. The DRA said we can't give you that information because it's a tax return, so all the towns and cities including Nashua lost their eyes and ears on what was going into the ground. Our records, historic records of Nashua enabled us to be able to estimate what was being built annually and what the value was in Nashua as we were in Hudson and elsewhere. So we had the ability to value the company but we value them conservatively. You now have a new complete reporting of all dollars in Nashua for this year 2020, which is the first time since I think 2010 or 2011, since Energy North was purchased by Liberty. And that was something we were insistent we be able to get in the law because they just flat-out refused to report. The three primary values that matter to you are of course Liberty Utilities, which is at \$129,188,500 as a group. Even the use of the public right of way is built into that under the law, so that's your net assessed number for the year based on an 88.8% equalization rate. The total value of the property is \$140.9 million and then it's equalized out. For Public Service, the total value of the property is \$135,000,000 plus the land, you have a lot of land and land rights owned by Public Service; equalized out it's 133,971,000. And for Liberty Utilities—I'm sorry, for Pennichuck—you have a total combined value of approximately \$140,000,000 but equalized out it's \$131,211,900. For a grand total of \$394,372,300 equalized; and percent of that, unequalized would be about \$440,000,000 grand total value for the town-- city—about 4.4% of your total grand list... Your report from us has every tax parcel that's included within the law, and it also had the methodology with which to fill in the new MS-1 form that's new this year for utilities. That's kind of it in a nutshell; I'd be happy to entertain any questions.

Mr. Hansberry

Are there any questions for Mr. Sansoucy?

Mr. Earley

Mr. Chairman?

Mr. Hansberry

Yes, Mr. Earley?

Mr. Earley

Could Mr. Sansoucy go over that 87 ½% vs 100% number? I kind of missed what—

Mr. Sansoucy

Yes, the equalization rate for this year that's being used--because you're outside of a revaluation year--is 88.8%, and the calculation of value is done at 100% full value for the year because it

includes all additions. The 2018 glide path start value in the law did not include new additions in all of calendar '18 and all of calendar '19 that were put in the city by the utilities. Those additions were brought in at full value 100% and added to the 2018 value and then the entire group was revalued for 2020 under the law. Once it's revalued under the law and the rules, then you equalize it down to the equalization rate for the year and that's the 88.8%.

Mr. Earley

Right. So some towns and cities had a much lower number before, now they're kind of in sticker shock and that's why they got the five-year phase-in, is that true?

Mr. Sansoucy

Ah, yes. The poster child in that is Manchester. Manchester has always used the state's value. The state's value is 40% of fair market value to 50% of fair market value. Had they gone directly into House Bill 700, where--House Bill 700, what we the towns and cities achieved is 87.5% of fair market value at the end of the day.

Mr. Earley

Okay, that's what I had heard before. Okay.

Mr. Sansoucy

Yup. And so Manchester would come in at two to three hundred million dollars' worth of new property for value, and at their tax rate that would create an immediate rate increase to Public Service. So the state phased in all those towns that had been using the state's values, so those communities have to go through the five-year phase in. That does constitute—we represent about a third of the communities in the state, so that does constitute a good portion of the remaining two thirds that are in the glide path. You are in the glide path but from an arithmetic perspective, it has virtually no impact on you because you were at full value.

Mr. Earley

Okay, I see. Thank you.

Mr. Sansoucy

Thank you.

Mr. Hansberry

Mr. Bergeron, any questions?

Mr. Bergeron

No, I don't have any. Thank you.

Mr. Hansberry

Attorney Bolton, was there anything you'd like to add?

Attorney Bolton

I think Skip did a very good job of explaining the situation. We should be much better off going forward---mostly with PSNH. But to the extent, other utilities might want to someday appeal as was explained, now it's basically appealing whether the formula was applied right, not a whole argument about what's the correct formula to use, who would be the likely purchaser of utility assets and would they only pay book value or would they offer a premium and why would they offer a premium. You may recall last year we spent 11 or 12 days in November and December trying our years 2014, 2015 and 2016 valuation of whatever they call it now—Eversource—energy assets in Nashua. Skip was our expert in that case, along with a lot of the other communities in the state that he and his firm represent. And not all cities and towns did as well as we did where we had a 100% victory in that case, so I think it clearly demonstrates that Skip is doing a good job for us.

Mr. Sansoucy

Thank you, Steve.

Mr. Hansberry

Any questions for Attorney Bolton?

Mr. Earley

No.

Mr. Bergeron

No.

Mr. Hansberry

Mr. Sansoucy, thank you very much. Is there anything else that you wanted to add?

Mr. Sansoucy

Only that thank you very much, and it was a pleasure representing you again as we did in the nineties, and I look forward to continuing to work with you.

Mr. Hansberry

Thank you, and it was a pleasure meeting you.

Mr. Sansoucy

--Attorney Bolton and Ms. Kleiner. Thank you very much and I'll sign off.

Mr. Hansberry

Thank you. Is there a motion to waive the reading and place on file the communication submitted to the board of assessors by a member of the public?

Mr. Earley

So moved.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second that.

Mr. Hansberry

Any discussion? I will call the roll. Mr. Earley?

Mr. Earley

Yes.

Mr. Hansberry

Mr. Bergeron?

Mr. Bergeron

Yes.

Mr. Hansberry

Mr. Hansberry, yes. There's no new business, there's no unfinished business. Are there people who are waiting to comment publicly?

Ms. Colquhoun

Laura Colquhoun.

Mr. Hansberry

Director Kleiner, are there—

Ms. Colquhoun

Hi—

Mr. Hansberry

Just a second, please. How many people do we have waiting? Do you know, Director Kleiner?

Ms. Kleiner

I believe you have two.

Mr. Hansberry

Two, okay. I just want to state the following. I would just remind everybody that although we're meeting in cyberspace that it is a formal meeting, and the standards that apply to any formal meeting apply to this meeting, just as though we were meeting in City Hall, and there's a certain decorum that's expected. And I would ask that when members of the public, if they do refer to staff members or to members of the board—members of the board should be referred to as Mr. Earley, Mr. Bergeron, Mr. Hansberry. Members of the staff—depending upon who you're referring to—would be addressed as Attorney Bolton, Director Kleiner, Mr. Turgiss, Ms. Brown and so on, and I would ask everyone to adhere to that standard of behavior. And with that I'll recognize the first person who's up to speak, and if you could state your name and address please for the record?

Ms. Colquhoun

Laura Colquhoun at 30 Greenwood Drive.

Mr. Hansberry

Good morning.

Ms. Colquhoun

Good morning---I'm sorry, I didn't hear you?

Mr. Hansberry

You can go right ahead, Ms. Colquhoun.

Ms. Colquhoun

Okay. I realize that--- I'm calling because I still have not gotten an answer from anybody in the city and or the state as to when the sales are going to be put on the website and when our assessors are going to actually qualify and MSO review the sales that have been taken for the last year and a half. This is a priority because a lot of the residents use this information, especially on the website, when they want to put their homes up. I just cannot seem to get an answer from anybody as far as when this is going to happen and when they're going to qualify slash MSO review the properties. Now I've written to the mayor several times, Mr. Donchess—Mayor Donchess—and other officials, and I would like the board of assessors to tell me when this is going to happen... Could you hear my question?

Mr. Hansberry

I would just remind you, Ms. Colquhoun, that it's a comment period, it's a public comment period, it's not a question and comment period, so we're making note of what you're saying.

Ms. Colquhoun

I think this is a very important question for the residents of Nashua, and nobody seems to be addressing it, and therefore it has to be asked. This has gone on over a year and a half; this is just not acceptable, how—I mean, you're leaving the residents totally in the dark and obviously you have some sort of requirement over the board, over the assessing department. Now, if I can't come here to find out, does the board of assessors--can they direct me as to who I can address this problem to and get an answer?

Mr. Hansberry

We can have someone get back to you, Ms. Colquhoun.

Ms. Colquhoun

Okay, can I – can you assure me that someone will get back to me?

Mr. Hansberry

Director Kleiner?

Ms. Kleiner

Yes, Chair, I would like to note there was an e-mail sent. It's dated September 14, 2020. It did—it was sent to everyone that was copied on the original e-mail. It did explain about the sales and about the process and it was of some length, and I would suggest the public looks at that e-mail.

Mr. Hansberry

Thank you.

Ms. Colquhoun

I would like to address Ms. Kleiner, then, because there were four questions at the bottom of my e-mail to everybody and those were not answered. Out of 306 properties that were sold, four were qualified or so-called qualified that were completely done, which I would like somebody to explain to me because you can't have a property that sold for four hundred and something thousand dollars and KRT assessed it at 308, and then our assessors reassess it for \$300,000? So as much as I appreciated Mr. Norman answering some of my questions, nobody directed any answers to the four properties I brought the attention to. Those are the answers that I want. I also want to know—and I want the city to come out and say—why the sales are not put on the website. Are they trying to hide something? And why aren't they qualifying slash MSO reviewing these properties? This is one of the only ways the city can actually increase an assessment, so the only people that are really being hurt are the Nashua residents. Did you hear me, Ms. Kleiner?

Ms. Kleiner

Yes—

Mr. Hansberry

Yes, we hear you, Ms. Colquhoun. You have one more minute. It's a five minute public comment period, so you have one more minute.

Ms. Colquhoun

I'm here, I'm listening. You give me an answer on this.

Ms. Kleiner

The sales are in a new dashboard that are on the front of the assessing website. So there was a new dashboard that was created for the sales while the GIS team works with CDM Smith, and that was all included in the e-mail.

Ms. Colquhoun

Well, I did not see that in the e-mail; I will double check. But I would still like the four questions I specifically asked about to be answered, either e-mail or something, and I would appreciate somebody getting back to me.

Mr. Hansberry

Thank you very much.

Ms. Colquhoun

And the first is 2 Topsfield Drive.

Mr. Hansberry

Thank you very much, Ms. Colquhoun.

Ms. Colquhoun

Thank you.

Mr. Hansberry

Who's next, Director Kleiner? Do you--

Ms. Ortolano

Laurie Ortolano, 41 Berkeley St.

Mr. Hansberry

Good morning. Go right ahead.

Ms. Ortolano

Good morning. You know, I do-- I'm glad we understand we can search those on the dashboard. I spent a little time working on the dashboard and I wasn't exactly certain of the layout. It would be nice to have a little tutorial on that, but I'm going to pursue some communication with the gentleman who set it up and see if I can get a handle on how it's used. I'm glad the sales are there because I'm starting to help some folks with abatements for next year and I'm going to need to access that sales data. Tax bills are going to be frozen. I sent you a letter, a correspondence regarding your handling of my 2019 abatement. So some concerns I had. I highlighted to you that in a March 2016 Board of Assessors meeting, Corporate Counsel Steve Bolton introduced himself and, you know, let you know that he works for you. And you know, I've had an impression since I've been involved with assessing and board meetings that you work for him, and that he acts more like the chair and the chief assessor. That's a little bit concerning to me. RSA 76:16 "by a selectman or assessor" states that selectmen or assessors for good cause shown may abate any tax, including prior year's tax, assessed by them or by their predecessor. And then it says number 2, upon receipt of an application under paragraph 1B, the selectmen or assessors shall review the application and shall grant for good cause shown or deny the application in writing by July 1 after notice of the tax date of RSA 76:1-a. The failure to

respond shall constitute denial. I'd like to know if the board is willing, for 2020 tax abatements that are coming in, to actually review applications. Can anyone answer that question? Because it's part of the RSA. I know your failure to review my application last year had an impact on fairness in how that was addressed. And I know you told Ms. Colquhoun that it's a comment period, but nothing excludes you from answering questions. And you open your meeting with "questions will be answered". I was at a board of alderman meeting last week online, and the board engaged extensively with a community member who had questions, so I would like an answer as to whether you are going to review abatement applications and follow the law under 76:16. I understand the law allows you to fail to respond, but I'm trying to understand if you even knew about my abatement to fail to respond to it. I understand that the assessing supervisor is responsible for distributing the abatements to the assessors; at some point the assessing supervisor decided that he was going to pull mine out and not act on it. How does the board find out this is happening? Can the supervisor just hold it off on the side without the board's knowledge? How can the public find out what abatement the board chose to fail to respond on? I want to know if I was the only residential abatement that received this treatment. I've asked Louise Brown for help on this, but I would think the board would be interested in the answer. It doesn't seem correct that the legal office can just order it to be pulled out and ignore it without the board knowing, because the RSA puts the failure to respond on the shoulders of the selectmen or the assessors. When did the board decide not to act on my abatement, and why wasn't it part of the public record? I think the decision to let it expire because you accept the advice of legal to do so should have been on public record. I think the failure to act should be noted in the minutes. I called three well-respected chiefs last week, and one member of the assessing standards board. I spoke to Dan Langille out of Keene, I spoke to Dave Michaud out of Hudson, and I spoke to Bob Gagne out of Manchester, who is also the vice chair of the Assessing Standards Board. Frankly, they were surprised that the board would not have acted on it. One chief stated that he never failed to respond to an abatement—he always acts on them. That was Keene. Another chief said he generally responds to all of them as well, but stated in that a few instances, commercial properties with tax representatives may not have received a letter, but he was in communication directly with them and it wasn't a problem. The other chief stated he acts on all abatements that do not have a tax representative. That was Bob Gagne. He knows that all residential properties get a response and some commercial properties with tax representatives don't get letters as well, but his office is generally in communication with them. He refers specifically to CTPM. Two of the chiefs stated the BTLA frowns upon bad-faith efforts to work with taxpayers to resolve the issue. I'm disappointed that Rex Norman didn't even look at my 2019 abatement when he approved a massive correction to 39 Berkeley St and 78 Concord St. I paid good money to put an appraisal in with my 2019 abatement, and it still wasn't worthy of a decision. When I spoke to one of the chiefs today—or last week—he stated that if the city tells you prior to July 1 that they're not going to act on your abatement, then you're free to file with the BTLA immediately. This would give me an opportunity to get into the system earlier. In speaking with the chief, he made it clear that the BTLA treats every abatement as a new entity.

When I explained that Attorney Bolton believed that an appeal and subsequent abatement are inextricably linked, he said that was not the case. He assured me that the BTLA would act on it as a separate entity, and that is what I saw on BTLA online ruling. I think there's an opportunity here to create some guidelines that will better service the public and recognize that the courts are overburdened and want municipalities to engage in good faith efforts to resolve the matter. I think that the board should agree from this point forward to act on all abatements filed without tax representatives, and act on all residential abatements. I believe the board should also review all abatement applications to be sure they're being treated fairly. Be sure that property owners receive a letter from the city with approval or denial explaining each step. Make sure that abatements are expiring-- that are expiring without board action are clearly identified in an abatement report. Never deny a citizen placement on an agenda regarding their abatement. I looked back over my e-mails, and didn't realize that I tried four times to get on the agenda to replace—to address my 2019 abatement and did not get placement.

Mr. Hansberry

Ms. Ortolano—

Ms. Ortolano

I'm almost done. I just realized that those requests were being sent right up to legal and being logged by Manuela and legal wasn't even responding. So they knew I was trying to address this abatement. I truly got the runaround by Attorney Bolton and Ms. Kleiner, and I just don't think it's equitable. And I'm waiting still to figure out—the abatement report that Ms. Kleiner sent me showed that my abatement was—was with a consultant labeled Q, and on the side it had a note “assessor reviewing”.

Mr. Hansberry

Ms. Ortolano, we've let you go way, way over. One thing I would say is—

Ms. Ortolano

Well, don't you think this is an important issue, Dan? Don't you think making certain peoples' properties are treated fairly is important?

Mr. Hansberry

Well, I think that Attorney—

Ms. Ortolano

I know the answer to this; you don't. And the reason there's a police investigation into your actions as a board is because you don't take it seriously, and I do.

Mr. Hansberry

I think that Ms. Ortolano's question was answered by Attorney Bolton explaining how the subsequent abatement applications linked to the prior abatement application.

Ms. Ortolano

It was not.

Mr. Hansberry

Is there anyone else waiting to comment? All right. Any comments by board members?

Mr. Earley

No.

Mr. Bergeron

No, I have none.

Mr. Hansberry

Okay. Is there a motion to go into non-public session 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

I will 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 we have entered non-public session at 9:41 AM.

Let the record show that we have exited non-public session at 9:57 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 the board this morning?

Ms. Kleiner

No Chair.

Mr. Hansberry

I want to thank everyone, I also want to express my gratitude to IT. Is there a motion to adjourn?

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. Let the record show that the meeting is adjourned at 9:58 AM.