Minutes of the Board of Assessors  
Meeting of November 21, 2019

A meeting of the Board of Assessors was held on Thursday, November 21, 2019 in the Auditorium of City Hall. The meeting was called to order at 8:15 AM by Chair Daniel Hansberry.

Members Present:
Daniel Hansberry  Robert Earley  Paul Bergeron

Assessing Staff Present:
Greg Turgiss  Lynn Cameron  Louise Brown
Amanda Mazerolle

Other City of Nashua Staff Present:
Administrative Services Director Kimberly Kleiner

Mr. Hansberry

Good Morning, I call the Board of Assessors meeting to order for Thursday November 21, at 8:15 based on the clock. I am Chairman Daniel Hansberry and joining me on the stage this morning to my extreme right is Lynn Cameron who’s the coordinator for the board. Then to my immediate right is Paul Bergeron, a member of the Board of Assessors, to my immediate left, is Robert Earley, the other member of the Board of Assessors, and to Mr. Earley’s left is Kimberly Kleiner the Director of Administrative Services 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 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 either to 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?

I think it would be more efficient if we take up the minutes in individual motions. Is there a motion to waive the reading of the minutes of the Board of Assessors meeting held on October 17, 2019 accept them and place them on file?

Mr. Earley

So moved.

Mr. Bergeron

I'll second

Mr. Hansberry

Are there any errors or corrections?

All those in favor of accepting the minutes as presented signify by saying aye.

Mr. Bergeron, Mr. Earley (in unison)

Aye.

Mr. Hansberry

Aye.

Opposed? Nay. Ayes have it, motion carries.

Is there a motion to accept the minutes of the Board of Assessors special meeting which was held on October 28, 2019, waive their reading and place them on file?

Mr. Earley

So moved.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second
Mr. Hansberry

Are there any errors or corrections?

All those in favor of accepting the minutes as presented signify by saying aye.

Mr. Bergeron, Mr. Earley & Mr. Hansberry (in unison)

Aye.

Mr. Hansberry

Opposed? Nay. Ayes have it, motion carries. We also have to do the non-public meeting minutes.

Is there a motion to accept the minutes of the non-public session of the Nashua Board of Assessors held on October 17, 2019, accept them and place them on file?

Mr. Earley

So moved.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second

Mr. Hansberry

Are there any errors or corrections?

All those in favor of accepting the minutes as presented signify by saying aye.

Mr. Bergeron, Mr. Earley & Mr. Hansberry (in unison)

Aye.

Mr. Hansberry

Opposed? Nay. Ayes have it, motion carries.

Is there a motion to waive the reading of the non-public session meeting minutes of October 28, 2019, accept them and place them on file?

Mr. Earley

So moved.

Mr. Hansberry

Is there a second?
Mr. Bergeron
I'll second

Mr. Hansberry

Are there any errors or corrections?

All those in favor of accepting the minutes as presented signify by saying aye.

Mr. Bergeron, Mr. Earley & Mr. Hansberry (in unison)
Aye.

Mr. Hansberry

Opposed? Nay. Ayes have it, motion carries.

At this time I'm going to recognize Ms. Kleiner, the Administrative Services Director for a division update.

Ms. Kleiner

Good morning. In your packet is a letter dated on November 8th is regarding R-19-190, the transfer of $95,500 from contingency to Assessing for the funding of a Chief Assessor. This $95,500 only represents what would be the cost of the salary from roughly, we figured, January, by the time we're through the hiring process through the end of this fiscal year in June, just to note that. As stated last April, upon completion of evaluating the department, updating procedures and development of management practices, we would bring forth a recommendation to the Mayor and Board of Aldermen. That recommendation was brought to the Board of Aldermen at their last meeting last week. After approval of the funding, the job will be posted for 5 days internally before external recruitment, and that is per our union rules. A team of city professionals, including the Corporation Counsel, the CFO, the Treasurer, the HR Director and the Director of Administrative Services, will conduct first interviews. We will bring final candidates for an interview with the Mayor and the Board of Assessors.

As you know, Vision Government Solutions has been selected to perform the Full Measure & List Revaluation which will produce updated values for April 1, 2022. We have developed a page dedicated to this project on our website. If members of the public are interested in the process Vision has proposed, the appraisers leading the project, or how data will be displayed for residents, please read the proposal located on this webpage. We will continue to update the site with details on the project and we will issue updates in the monthly assessing newsletter. Meetings between the contractor and assessing staff will be held regularly and we will work with the Board of Assessors for updates as the board wishes. The city has drafted a contract, is consulting with Vision Government Solutions, and will move forward obtaining contract approval from the NH Department of Revenue, the Finance committee and the Board of Aldermen.

The update from AssessPro to AP5 continues, therefore we will update the board at their next meeting. That update will include reports that will be generated on the new system.
Last fall, after the statistical update by KRT, files were available on our city website prior to informal hearings with KRT. These files contained assessment changes, in draft form. Some property values were later updated due to inspections requested at informal hearings. Final assessments would have been reflected on resident’s December tax bills. We have republished that page and residents can access it by going to our website, and choosing the 2018 Statistical Revaluation button on the left-hand side of the main page. You will find these PDF files are similar to files displayed by other cities and towns after a revaluation. Recently, I have been asked by a few members of the public to study an electronic record management system. A few members of Assessing, IT, Financial Services and Admin. Services met regarding this request. The cost of storage required for over 28,000 property record files is estimated by IT to be at least $5,000 per year. Due to projects already under development, we have decided to wait until spring to further study this request. Currently, IT is working with many other departments on crucial business needs which include: the update of AssessPro, the conversion of CityView to CivicGov for building permits, the development of a contract management system, an intensive study and work plan for GIS across all city functions, technology upgrades for the aldermanic chamber and a complete website redesign.

City assessors and members of the board recently received a report via email analyzing a selection of residential sales from a member of the community. We were asked to review the material. We completed a review and found many inconsistencies, mistaken conclusions and discrepancies in the data. For example, page 2 of the report stated a search for sales from 9/1/2015 to March 31, 2017 produced 1,023 sales. Each year, assessors review sales, during a process called the Equalization Study, and determine if a sale is a qualified or unqualified sale. The dates in the equalization study begin October 1st and include sales thru Sept. 30th of the following year. Reviewing that data for the dates provided in the report, we found 3,912 sales, 1,652 being qualified and 2,210 unqualified, 50 requiring further review. If any concerned residents would like to meet and discuss this data further, I would suggest setting up a time with my office or speaking with an assessor.

Finally, the assessors are completing the 2019 Equalization Study, reviewing sales from October 1, 2018 through September 30, 2019. A part of this review includes sales inspections, which was communicated in our October edition of the monthly newsletter. There are a total of 2,529 property transfers during this period, of which 1,296 need further review. The 1,296 transfers consist of 1,252 residential and 44 commercial properties. A total of 1,180 sale questionnaires were mailed to residents, 333 were returned completed. Assessors have visited 542 residential properties, gaining access for inspection to 38 homes. 11 commercial properties have been verified, with 5 inspections scheduled for next week. Assessors will continue their review and inspections through early December. Thank you.

Mr. Hansberry

Thank you, Ms. Kleiner. Are there any questions for Ms. Kleiner?

Mr. Earley

No questions.

Mr. Hansberry

The $95,500 for the chief assessor, that includes the benefits package, correct?
Ms. Kleiner

It does.

Mr. Hansberry

Alright…Communications. Is there a motion to accept and place on file the memo regarding R-19-190 relative to the transfer of $95,700 from Contingency to Assessing for the funding of a Chief Assessor position for the remainder of FY2020?

Mr. Earley

So moved.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second

Mr. Hansberry

All those in favor signify by saying aye.

Mr. Bergeron, Mr. Earley & Mr. Hansberry (in unison)

Aye.

Mr. Hansberry

Opposed? Nay. Ayes have it, motion carries.

Is there a motion to accept and place on file the emails forwarded at the request of Ms. Laurie Ortolano?

Mr. Earley

So moved.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second that.

Mr. Hansberry

All those in favor of the motion signify by saying aye.
Mr. Bergeron, Mr. Earley & Mr. Hansberry (in unison)

Aye.

Mr. Hansberry

Opposed? Nay. Ayes have it, motion carries.

Ms. Cameron

Mr. Hansberry?

Mr. Hansberry

Yes?

Ms. Cameron

I think we missed the motion to approve the Board of Assessors Decision Report.

Mr. Hansberry

We did. Thank you.

Ms. Cameron

You’re welcome.

Mr. Hansberry

Is there a motion to approve the Board of Assessor Decision Report from the October 17, 2019 meeting as presented?

Mr. Earley

So moved.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second that.

Mr. Hansberry

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

Mr. Bergeron, Mr. Earley & Mr. Hansberry (in unison)

Aye.
Mr. Hansberry
Opposed? Nay. Ayes have it, motion carries.

Mr. Greg Turgiss. Good morning. How are you?

Mr. Turgiss
I’m well thank you, yourself?

Mr. Hansberry
I’m fine thanks and we are dealing with the proration assessment for damaged buildings abatement RSA 76:21.

Mr. Turgiss
That is correct.

Mr. Hansberry
Is there a specific property you going to be addressing?

Mr. Turgiss
40 Raleigh Dr.

The home was damaged by fire on 6/25/18. It was deemed uninhabitable by the Building Department. The fire was of unsuspicious nature, carries and follows all the criteria for the RSA. Any questions?

Mr. Hansberry
That house happens to be on my walking route and they were lucky to get out of there. There was extensive damage to that property.

Mr. Turgiss
Yes.

Mr. Hansberry
I think that they’ve done a very impressive job in bringing that house back.

Mr. Turgiss
They have.

Mr. Hansberry
It was a process cause I’d be walking by it, it was like this time of year, when they were working on it. There would be, a worker, with the job market the way it is, it’s so difficult to find people. There be like a carpenter in there, working by himself on the rebuilding of the property.
Mr. Turgiss

Yeah. The gentleman that owns the property did a fair amount of work himself did what he could. They did do a very nice job, reconstructing it and bringing it back to what it was and they also added above the garage and extended the living space.

Mr. Hansberry

Any further questions for Mr. Turgiss? No?

Mr. Earley

Greg, has an occupancy permit been issued for it now?

Mr. Turgiss

Yes.

Mr. Earley

As of what date? Do you know?

Mr. Turgiss

I believe April, mid to late April of 2019.

Mr. Earley

So does the new assessment start on April 1st?

Mr. Turgiss

Correct.

Mr. Earley

Is it going to carry the fire damage assessment through the year?

Mr. Turgiss

No. Fire damage assessment ends on March 31st. April 1st it then becomes like any other property, what’s present on the property at that April 1st. So on April 1st the property was 90% complete. I did go out and inspect it right around April 1st at that point it falls under the normal process.

Mr. Earley

Oh, ok. Thank you.

Mr. Turgiss

You’re welcome.
Any other questions?

I'm good thank you.

Is there a motion to approve the prorated amount of $3,010.41 for the property located at 40 Raleigh Drive?

So moved.

Is there a second?

I'll second it.

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

Aye.

Opposed? Nay. Ayes have it, motion carries.

Does that conclude your report?

It does.

Thank you.

Thank you.

Unfinished business. There’s none listed on the agenda, anybody have anything to bring forward? No?
Appointments. Ms. Ortolano, if you’d come forward. Please state your name and address for the record.

Ms. Ortolano

Laurie Ortolano, 41 Berkeley St. Good morning.

A couple things, let’s see, I appreciate some of the responses I see in the update that’s given to you on the questions I’ve asked of the board. That’s sort of a first for me; I consider that a positive step forward but I am also going to offer some criticism to what I see here and some concerns.

The letters that Ms. Kleiner produces tend not to be date driven or give both sides; for example: we’re working on AssessPro 5, we’ll keep you updated on what we are doing. I would like to know when is your anticipated date that AssessPro 5 will be up and running? Because, that will tell me on the outside when we might have different reporting capabilities. Now I’ve contacted Patriot and they’ve told me that there’s a December date to have that up and running. But I shouldn’t have to contact them and I’m trying to get my information from other areas and other states to figure out what we’re doing because we don’t use dates. And the other thing is the contract that’s about to be signed or is being worked on with Vision Solutions, I put in a request for a signed copy, a right-to-know. I received a response from legal that it was…and I said if it’s not available now I would like a copy of the signed contract, cause I didn’t know a month ago. I knew they were hired. I didn’t know where the contract was. I asked for a signed copy and I said if it’s not available could you just send me a copy when it is available? I got a response back from legal that there is no signed contract and they couldn’t hold my request open. I would just have to keep resubmitting it until it’s available. So two weeks later I put it in again, and I received a response back from legal: this is your second request and it’s not available. Okay so give me a clue when it is so I’m not sending a third request in that their writing. I did call the state and I said the City isn’t being cooperative. I don’t know when it’s gonna come out and they’re not telling me and they won’t hold it open. So would you tell me when it comes up there and would you be willing to give me a copy? And they said absolutely, we will let you know. Why can I have a better relationship with the State than I can with my own City? That’s just not right and I’ve been forced into a legal process where they’re counting tickets on me and then writing changes to right-to-know because I’m running up the bills in City. That’s just not right.

The last report Ms. Kleiner put out she covered permits; permits that were reviewed, permits that were captured. What she’s not telling you is what’s not captured. I want to see both sides, because you know that’s been a concern of mine. My husband kept putting in the paper, as letters to the editor, last abating season, the progress of what’s going on; letter one: we’ve done 50, we have 350 left, we’ve done 120, we’ve got 150 left, we’ve got this many boom. And he kept giving a monthly update as letter to the editor. I want to see the scale. I want to see where we are. Now these permits…the permit data on the end gives you a little more information on that, but it starts tell you and speaks to man power issue potentially. Do we have enough people to capture these permits? I also find it very interesting that out of 542 properties visited, they gained access to 38. I haven’t done the math but that tells you what entry is like when you go and do a list and measure. And these are current sales with people who moved in new that might be the most receptive to allow entry. That tells me a lot. But I appreciate that. I appreciate the fact that the City assessors reviewed the report and I’m going to put up some information on that. It’s interesting that my sales data is off by such a large number because when I met with Ms. Kleiner to review sales data last May, the sales data I had and the sales data she had were pretty accurate. They matched. I ended up doing a right-to-know to get her data and I had a good pull so I felt pretty good about it. The difficulty for me is, with the City, I can’t get your sales data. I’ve asked
for runs and to produce reports but I’ve been told they don’t regularly produce them so I can’t have them. Now as I look at this I think I realize that I can do a right-to-know for the information you send to the DRA to produce the ratio. But you know what’s difficult for me? I don’t know the name of it. I don’t know the exactly what it’s called. And when I write that right-to-know to legal, they bounce me back and say you didn’t ask for specifically enough so you’re denied. So, I have asked and one of the things I put in the letter to you, is create a part of the policy, a list of all the reports that are available. Stuff you submit to the State, stuff you can run through AssessPro. So, that when I ask, I’m not dipped around with in the legal office because I don’t know enough of what the title is. I have written some pretty generic right-to-know’s up to the State, ask for information on how I can look at what RSA’s or assessing board standards exist to hold accountability for property card accuracy. And I didn’t really know what I was asking for. But what I get is my statement quoted with okay we have a good idea of what you are interested in give us a chance to pull some records together and we’ll send it to you. I don’t get slapped in the face with Mrs. Ortolano you weren’t specific enough, we have no idea what you were talking about and we’re going to send you nothing. That’s how I’m treated here in Nashua. So that has to change. And the other thing is, I have to send my data out publicly. I can’t call and meet with an assessor. I’ve read the agenda’s from Ms. Kleiner where no one is allowed to talk to me. I’ve never been able to go in, since she took over, and talk to an assessor. I’ve met up with you Dan and ask to speak to you and you said legal informed me not to communicate with you. I can’t communicate with you. I tried to ask Mr. Bergeron if he would meet as one member to go over some information; he wasn’t comfortable. That’s not good. I don’t have an avenue for personal communication that I can share information that I have concerns with so I have to put it out publicly. But I feel like you slap me in the face when you don’t respond to me privately to give me a chance to correct my information. You have every avenue to reach me and address me privately, but you don’t do it. I have no way to get to you and you pass nothing back directly to me.

So I also feel this paragraph is weak, because while she says there are many inconsistencies in the sales, I only looked at residential. I don’t know if her sales numbers are commercial too. I really don’t know. So that’s one difference. But more importantly, the details were…let’s say I’m missing 500 sales, I still looked at homes that were corrected and found 27 in that sales group. That would then tell you that Mrs. Ortolano took a lot of sales. She took 1,023 sales points and hand cranked through them. If it’s not complete data, it sure is a heck of a lot and it’s way more than the State does. And then she gave you the pages to click on just to look at pictures that are available to correct cards. I can’t tell if you’re contending that the websites that I click on to look at conditions of the cards are not correct, but if that’s my data sample and I can show you 27 homes were corrected hard and 272 weren’t, then that’s the big area to address not that the number of the sales were incorrect, because that ratio is horrendous and it’s poor. Even if I missed 500, it’s way more than the State does. So that’s one issue.

The other area that I’m concerned about is I got a hold of the report that Celia Leonard and the Assessors sent up to the Board of Tax and Land Appeal to counter public data. You know, I feel it shows such a dark side of where we are at in our assessing office. I have a huge issue when you’re using the assessors who created the problems to come in and sit with Ms. Leonard and justify why I’m wrong. We’ve got the fox guarding the hen house and we’ve been doing it for way too long. You need qualified assessors who are competent, ethical and want to work. That’s not what we have entirely and that is a big problem. So one thing that was pointed out was, I’m sure you watched the Board of Aldermen meeting, the Mayor’s property card as a justification by Celia, of a job well done. That’s ridiculous. The permit wasn’t taxed for 5 years. That doesn’t meet the requirements of the annual list. And when I looked through all of the minutes or all of the emails that I asked for Jon Duhamel, I
discovered one where Jon Duhamel asked Gary to produce a Donchess timeline on this assessing. I said well, that’s interesting he had to produce something in writing that went to John Griffin and was looked at regarding the Mayor’s property. I put in a right-to-know for that; exactly in language Jon Duhamel used, the time and date when the email was sent. It was denied for not being specific enough. I then emailed Gary Turgiss directly and re-emailed Celia and I said this is specific and I have to believe that when an assessor is asked to do work on the Mayor’s property file or card it’s a memorable experience. That would be something you’d remember. I’m verifying what we did and sure enough 2 days later I had the information. This is the runaround I keep getting I have to push for. But when I got a response from Celia, the person who produced the report for Jon Duhamel was Greg. Well he was the one who handled the whole property to begin with that I didn’t feel was handled well. Why are we using the person who made the mistakes, potentially, to verify that it was done correctly? I don’t understand that. I don’t feel confident in our process when that’s what we do. Jon Duhamel himself or John Griffin should have been looking at that file to verify that it was handled correctly. And the last note on that file was that we need to go back in 2012, close the permit, and finish up, you know assess what was done. We closed the permit, but we never went back and we never got the assessment. So I have always said did we assess it fairly? I don’t know. I can assure you that wasn’t put in the report up to the State. Celia acknowledges that the permit was closed in 2012 but the note to say go back and visit and to make visit check on the property was never done.

Now Celia Leonard pointed out a Berkeley Street property, and she went down Berkeley Street just frankly tearing me apart on my Berkeley Street data. The 5 homes that KRT came down and re-evaluated and raised 350,000, because of unpermitted...because of permitted work that the assessors didn’t catch, which was documented by KRT. She sites all of those as assessing jobs well done. That Laurie Ortolano’s complaints about these are invalid, invalid, invalid. If they were jobs well done, why did KRT go down and add 350,000 to 5 homes. And sight, never notified people, never knocked on the door, never tried to go in; stand at the road and go you, you, you, you, you. For me, I know the answer to that, it was retaliation. I’ve now been given very direct information that the assessors were looking to create a strained relationship on my street with some of my neighbors that were identified in my original data I took to KRT. You know, I have to present evidence of disproportionate assessment by using other properties. When you do that it can kinda screw you over by going after the other properties. I don’t like that. That’s been a technique used in here. I think it needs to be stopped and nipped right away. It’s not a good practice and it happened to me and it’s had its consequences. She cited...

Mr. Hansberry

Ms. Ortolano you have a couple more minutes.

Ms. Ortolano

Okay. 13 Berkeley Street was an example of a property that was not MLS reviewed and it sold for 510,000 in 2016. It was assessed for 321,500 at the time. The assessors never looked at the pictures. And there was a permit for $70,000 that was not valued. The house was sold. It was fully renovated and then the person who renovated it, who I happen to know, planned on living there. Actually, got a new girlfriend, they wanted to move and ended up selling the house and leaving. So it was beautifully done for them and then they decided to move out. So it sells for 510, very quick sale. But it’s a fiduciary sale and Ms. Leonard points out to the BTLA that it’s not qualified. The reason it wasn’t looked at is it’s not qualified. That’s not true, that’s not accurate information she’s telling them. First of all, if you don’t sales chase and if you’re going to use argument, we don’t sales chase, we don’t use data, MLS data to
look pictures with just homes that are qualified. There were pictures online of this property. Lots of MLS pictures. It wasn’t a private sale that there were no pictures. Why aren’t the assessors taking all the homes, all the pictures that are online, for every home whether it’s qualified or not qualified and using it to check the property card for accuracy? They’re there. You don’t sales chase. You use it indiscriminately on everyone. So her argument to the BTLA that we didn’t bother looking at this one because it’s fiduciary. What does fiduciary mean? It means it’s represented by somebody; the sale is represented by somebody else on your behalf. Trusts are often like this. Are all trust sales fiduciary? I don’t know I have to ask my lawyer. But I will tell you when you look pull the deed on this there is nothing in this fiduciary sale that tells me it wasn’t arm's length. I don’t know if there’s a means, I don’t know what the means is to take some of these sales that are not listed as qualified and qualify them; that they’re reasonable. That it was an arm’s length transaction or the sales price was reasonable. But she’s no because it was fiduciary, maybe she’s saying because it was fiduciary for the State, just listed, we can’t change it. But you had data to use and you never used the data. So if you are not sales chasing, tell me that every MLS, online posted photograph file is being used by the assessors to verify property cards, because what I’m finding is in a lot of the unqualified sales, they’re not even looking at the pictures, they’re not even looking it when there’s pictures online.

Is this on?

Ms. Cameron

Yes

Mrs. Ortolano

Okay so this is the file for 13 Berkeley Street.

Mr. Hansberry

Mrs. Ortolano, this is going to be it though.

Mrs. Ortolano

Yes this is it. I just want you to see that 13 Berkeley Street. It is fiduciary, it did sell for 510, there’s no MLS verification, and at the time it was assessed at 321,500 and there was no movement in it. And right now it’s at 460. And Celia’s saying fiduciary we don’t do anything. Okay, so Celia Leonard is saying for fiduciary it’s not qualified so we don’t do anything. Here’s a property at 17 Middle Dunstable Road. It’s fiduciary. It sold for 540. Guess what it was at 375 and the assessors moved it to 503, because they MLS verified it. They used the data that was online and they said that value is way too low and we’re taking it up. And when you flip it over, you’re going to see they did an EYB change. They moved that house a lot because it was a big discrepancy. They moved it from 95 to 2000, and changed the grade, they went to excellent in the kitchen, they went to excellent on other fixtures. They pushed this because they had room in the sales data to push this. And don’t tell me they’re not looking at the sales price because I’m going to tell you they are. But they used it and it was fiduciary. So the argument that she sent up to the BTLA is not valid. And that’s a problem for me and I’m going to go after all that data that she put up there with you over the next 6 months because I found so obnoxious. I found it so disrespectful to myself and others that have been trying to find equity in our property assessments and this City isn’t willing to say we made some mistakes you have some valid points and we are going to try and fix it. Thank you.
Laura Colquhoun from 30 Greenwood Dr. Good morning. I am here to ask the board why all Nashua residents are not being treated the same in regards to additional tax discounts on various property characteristics. There are several and, in some cases, substantial discounts that range from 5 to 60% on various property characteristics, such as shape, layout, garage, deferred maintenance etc. However, they are only being given to a selected few and not to all property owners who have the same property characteristics. I am saying this because I’ve reviewed property cards and noticed the following: deferred maintenance has been given out on some homes ranging from 10 to 60% in additional depreciation. I know a lot of other homes, in Nashua, that have deferred maintenance issues and they’re not been given this benefit of additional depreciation. Additional 3% depreciation on cracked garage floors; however I did not get an additional 3% on my garage floor that was so bad I couldn’t get my car in the garage. Additional 5% depreciation for noise; I know a lot of people live close to the airport and abut a highway. Should they not get this additional depreciation also? Additional 5% depreciation on cracked foundations; I had an assessor in my home and I have cracks in my foundation but he did not give me the additional depreciation.

Assessors are also changing rules on certain properties; in one case, the property had two homes on it. They built a garage with a loft and pulled a building permit; the assessors changed the garage to a multi-house unit and then gave an additional 20% in depreciation on the homes because they were multi-homes. The problem is that no other multi-home in Nashua receives this additional 20% discount in depreciation on their property. Why this home? Why the change from garage to multi-home? This is not the only garage the city assessors changed to give property owners a tax break. Assessors are also increasing depreciation on some items on property owners. One property had a garage built in 2005 and the assessors increased the depreciation to 50% in 2018; on a garage an increase the depreciation on an in-ground pool to 99.9%, which was built in 92. Neither of these were noted on the comments section as to why the depreciation was changed. Nice deal if you can get it however, only a selected few are benefiting. Assessors have been giving out these discounts on home, land and special features without asking anyone. I thought this type of adjustment would have to go through the Board of Assessors. One house actually got 15% off heat, 25% off land and another 25% off the garage. This type of adjustment would make all Nashua residents look at this act and say that it gives the appearance of irregularities being done by the assessors. If not, why isn’t he giving the same discount to other residents with similar characteristics?

The city also needs to review depreciation for special features; here again, the property cards show that the solar panel was purchased and installed in 2018 and is now showing depreciation of 26.7% factor for the year 2018. I may be wrong; however, this seems very high depreciation for one year. The city needs to review discounts, influence factors that have been given out to a few selective residents. If a property is considered residential land developable, why is the city then giving them between 25 and 90% discount on the value of the land? Some properties are getting 25% off for shape, 30% off for layout and 20% off for no parking. Problem is the city is only giving it out to a selected few. This is not fair. If one property owner gets additional depreciation all property owners, with the same characteristics should get the additional depreciation.
Properties considered residential land undevelopable is also getting additional discounts, influence factors, on the property that is already at a low value. Why? I know a property owner that can’t build a deck in their back yard because of an easement. Why are they not getting a discount on their property? Why does an owner with two huge PSNH poles 15 feet away from their front door have to fight to get five when others are getting for no reason? Why does a property owner with residential land undevelopable get an additional 50% influence factor on the land when the rate is already low for undevelopable? Why is the city allowing owners to make man-made ponds and then consider them wetlands? Wetlands are God made, not man-made and it is the belief of the state that they only charge $23 per acre on wetlands because they want to preserve the natural beauty of the land, and considers wetlands a valuable resource. This is not the case for somebody puts a pond on their land in order to go fishing. I also doubt the property owner got the NHDES wetlands permit in order to restore a boathouse on the pond.

I’m therefore requesting the Board have the City do the following; check the AssessPro website for all additional depreciation to see that the city is applying the additional depreciation to all properties that have a similar characteristic. Also, by checking on characteristics, please also check out all additional depreciation. It seems that the city forgets to take away an additional depreciation when they put it on a property. Example: 12 Ferry Road, this property had a fire in December 2016. The city gave them a 100% discount on the house. Problem is, the discount was left on for all of 2017, 2018 and half of 2019. If it was not for a resident realizing that this was happening and notifying the city that this deduction was still on the property, if the city reviews the depreciation on a quarterly basis, this would not happen. Check the AssessPro website for additional influence factors and take the influence factors away from properties that are already being charged a low price. Example: Wetlands, residential undevelopable, farmland and white pine. Give them to actual residents that have assessment that restrict what they can actually do on their property. Have the city do a complete audit of all current land use. This has not been done by the city in 10 to 20 years and the properties that have the benefit of the current use change in reviewing some properties you will notice that some properties owners no longer qualify for this current land category. It is important that each property owner gets a survey to actually inspect the land so the city knows that they qualify. All residence want to be treated the same and fairly. Thank you.

Mr. Hansberry

Thank you. Comments by board members?

Mr. Earley

Nothing here.

Mr. Bergeron

I have one comment.

Mr. Hansberry

Mr. Bergeron
Mr. Bergeron

I would just comment on some of the comments that were made to us today and state that while I welcome the reviews and criticism and constructive recommendations regarding the assessing process. I do take issue with the comments that the city doesn’t have people who are qualified, ethical and want to work. Sitting on the Board of Assessors for several months, and having worked for the city for 16 years, I know that the Assessing Department, and other employees here in the city hall, are professionals, their experienced, they work on professional development. People in the Assessing Department, many are certified people and hammer us as much as you want on processes and ask us, make suggestions on how we can improve things in the department but that kind of broad sweep criticism of the staff of the city I think is totally inappropriate.

Mr. Hansberry

Thank you. We need to schedule a non-meeting for next week. Do you want to suggest a time Ms. Kleiner?

Ms. Kleiner

If the board has a time that it is available, I will reach out to the Legal Department.

Mr. Hansberry

So, we’re getting into Thanksgiving next week. Monday or Tuesday, early afternoon or late morning, something like that, would that be ok?

Ms. Kleiner

Either day, Monday or Tuesday in the morning.

Mr. Hansberry

Late morning or early afternoon.

Ms. Kleiner

Let me get that today so we can get that posted to the website as a non-meeting.

Mr. Hansberry

Okay. The other thing I wanted to bring up is Ms. Brown had submitted the tentative meeting schedule for next year. Would there be a problem if we met a little later in the morning, say like at 10 O’clock?

Mr. Bergeron

It would be for me on days that the legislature is in session. That would be the first half of the year. Even then they may not be meeting on the days that we are.

Mr. Hansberry

Have they moved the general session back to Wednesdays or are they still on Thursdays?
Mr. Bergeron

This year they were on Wednesdays and Thursdays.

Mr. Hansberry

It was Wednesdays when I was up there and they moved it to Thursday to coincide with the Senate. Is the primary date on Wednesday or is the primary date on Thursday?

Mr. Bergeron

Thursday.

Mr. Hansberry

The primary date is Thursday.

Mr. Bergeron

If I may, we could set the time for a later start, certainly I would know a week or two weeks ahead of time whether the session would be, the legislature will be in session and perhaps we could back it to an 8:15 start on those days?

Mr. Earley

Ya, that’s fine.

Mr. Hansberry

I’d like the meetings to start, we’ll keep with this schedule through December but I’d like the meetings to start at 10 o’clock.

Ms. Kleiner

Okay.

Mr. Hansberry

I know years ago when Ms. Blaisdell was the Chairman, they used to have them at 4 o’clock in the afternoon so there’s no long-standing tradition as to why it should be at 8:15, it seems like it’s been somewhat of a moving target as far as starting times go.

Ms. Kleiner

I agree. Let us research and make sure that we can move anything that is in the auditorium out and that the auditorium is available.

Mr. Bergeron

Mr. Chairman, can I ask a question of Ms. Kleiner?

Mr. Hansberry

Sure.
Mr. Bergeron

How does that impact the fieldwork of the assessors, would it impact the fieldwork of the assessors if we are keeping them in-house through most of the morning?

Ms. Kleiner

Thank you for the question. It does. It’s easier if the assessors have to appear before you, that they can do it prior otherwise they might have an 8 o’clock meeting, there out in the field, they have an inspection and they have to stop to come back to the office to appear before the board, go back out. It’s easier on scheduling if they leave the office.

Mr. Bergeron

Could we discuss this with Mrs. Kleiner; let her get back to us with the information about the time change and the impact it would have on the department and vote on it next meeting?

Mr. Hansberry

Okay, that’s fine. Anything else to come before the board?

Is there a motion to adjourn?

Mr. Earley

So moved.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I’ll second it.

Mr. Hansberry

All those in favor signify by saying aye.

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

Aye.

Mr. Hansberry

Opposed-Nay. Ayes have it, motion carries. We are adjourned at 9:05.