

FINAL

**BOARD OF ASSESSORS
WEST MEETING ROOM, CITY HALL
Wednesday, June 27, 2018
12:00 PM**

MEMBERS PRESENT: Jay Hutchins (Chair), Barry Seaver (Vice Chair), Shane MacDonald, Frank Mastro

MEMBERS ABSENT: Falguni Mehta

STAFF PRESENT: Rick Vincent (Chief Assessor), Alrick Hammar (Real Estate Appraiser II)

GUESTS: Ernst Oidtmann, MD (Family Health Center Office, Mechanic Street), Lindsay Dearborn (Board of Directors, Upper Valley Music Center), Clifton & Travis Bill, Barry Schuster (Schuster, Buttrey & Wing Law Firm, Attorney for Listen Center), Beth Long (Twin Pines Housing), Ben Van Vliet (Executive Director, Upper Valley Music Center)

I. **Call to Order** – Jay Hutchins (Chair) called the meeting to order at 12:00 PM.

II. Acceptance of Minutes

Motion by Frank Mastro to approve the May 23, 2018 Minutes as written. Seconded by Barry Seaver. **Motion* approved (4-0).

Chair Hutchins requested that the LISTEN, Inc. Institutional Exemption (information listed under IV., New Business, Item C) request be first on the Agenda, followed by the Parkhurst Community Housing Inc. (Item D). *Motion* by Frank Mastro to approve Chair Hutchins request. Seconded by Barry Seaver. **Motion* approved (4-0).

III. Old Business

a. Charitable Exemptions

- i. Dartmouth College Trustees, Dartmouth Hitchcock Medical Center, Dartmouth Hitchcock Clinic, Mary Hitchcock Memorial Hospital.

Motion by Frank Mastro to approve the Dartmouth College Trustees, Dartmouth Hitchcock Medical Center, Dartmouth Hitchcock Clinic, Mary Hitchcock Memorial Hospital as a Charitable Exemption. Seconded by Barry Seaver. **Motion* approved (4-0).

- ii. Upper Valley Music Center, Map/Lot 92/10

Ben Van Vliet (Executive Director, Upper Valley Music Center) spoke on behalf of his organization, explaining what they do for the City. The Articles of Association (non-profits and cooperatives) from the Vermont Secretary of State's office was handed out.

Motion by Barry Seaver to approve the Upper Valley Music Center as a Charitable Exemption. Seconded by Shane MacDonald. **Motion* approved (4-0).

IV. New Business

a. Administrative Abatements

- i. Sentman, Charles & Carin, Map/Lot 123/15

- ii. Ferguson, John & Tammy, Map/Lot 99/2/O
- iii. Lonano, Christine, Map/Lot 99/2/40

Motion by Frank Mastro to approve the three Administrative Abatements listed above. Seconded by Shane MacDonald. ***Motion** approved (4-0).

b. Abatement Applications

- i. Betco Block & Products, Map/Lot 101/36

Motion by Frank Mastro to approve the Abatement Application listed above. Seconded by Shane MacDonald. ***Motion** approved (4-0).

- ii. segTel, Inc., Map/Lot 999/5

Motion by Frank Mastro to deny the segTel, Inc. Abatement Application listed above. Seconded by Shane MacDonald. ***Motion** approved (4-0).

- iii. Korpela Family Trust, Map/Lot 128/8

Motion by Frank Mastro to approve the Abatement Application listed above from \$2.5 Million to \$1.850 Million. Seconded by Shane MacDonald. ***Motion** approved (4-0).

- iv. Northern New England Telephone, Map/Lot 92/122

Motion by Frank Mastro to deny the Abatement Application from Northern New England Telephone, Map/Lot 92/122. Seconded by Shane MacDonald. ***Motion** approved (4-0).

- v. DIV South Main St LLC, Map/Lot 114/5

- vi. DIV North Country LLC, Map/Lot 129/21

Motion by Shane MacDonald to accept the recommendation by Rick Vincent to deny the DIV South Main St. LLC and the DIV North Country LLC Abatement Applications listed above. Seconded by Shane MacDonald. ***Motion** approved (4-0).

- vii. Clifton Bill & Travis Bill, Map/Lot 78/54

Motion by Shane MacDonald to reduce the assessed valuation of 9 Edwards (Map/Lot 78/54) from \$233,600 to \$135,400. Seconded by Barry Seaver. ***Motion** approved (4-0)

- viii. Clifton & Travis Bill, Map/Lot 78/57

Motion made by Shane MacDonald to table the 12 Edwards (Map/Lot 78/57) property until more information can be obtained. Seconded by Barry Seaver. ***Motion** approved (4-0).

- ix. Ernst Oidtmann, Map/Lot 105/4

Motion by Shane MacDonald to approve Dr. Ernst Oidtmann's Abatement Application as listed above from the assessed value of \$600,443.00 to \$600,300.00, to be retroactive from 2017. Seconded by Shane MacDonald. ***Motion** approved (4-0).

c. Institutional Exemptions

- i. LISTEN, Inc., Map/Lot 103/13

Chair Hutchins stated the purpose of the LISTEN, Inc. meeting was to discuss the legal aspects for either an approval or denial of their Tax Bill Exemption in the amount of \$50K. The question before the Board was whether the building was being "used and occupied" on April 1, 2018 for LISTEN's charitable mission.

Mr. Rick Vincent handed out a previous State Board of Tax and Land Appeals which denied an exemption because the facility was not completed by April 1 of that year, noting that LISTEN missed the deadline for tax exemption because the property was not fully occupied on April 1.

LISTEN, Inc. was represented by attorney Barry Schuster of the Schuster, Buttrey & Wing Law Firm in Lebanon, NH. Attorney Schuster presented the Board with a 1922 court case where an exemption was granted before construction was completed, noting that the courts felt that by simply obtaining the land, the school was providing it's good faith intent. Attorney Schuster also presented the Board with a timeline of LISTEN's purchase of Map/Lot 1-3/13 and its construction permits, stating that they hope to move into the building completely by August.

After some discussion, which included intent & good faith principals, and the Boards questions were answered about permit submissions and occupation, the following action took place:

Motion by Barry Seaver to approve the LISTEN, Inc. Tax Exemption based of the facts that the building was being used, preparing to be occupied, paper work for permits are in place, and is currently being used for storage. *Seconded by Barry Seaver. *Motion approved (4-0).*

ii. Parkhurst Community Housing Inc. Map/Lot 92/63

Beth Long (Twin Pines Housing) stated that Parkhurst Community Housing is a subsidiary of Twin Pines Housing, who purchased the property at 10 Parkhurst and are renovating the building to house the chronically homeless. Ms. Long stated the building is still under construction and residents should begin occupying the building in August.

After some discussion regarding the State Tax Exemption Law and application requirements, and agreement from the Board that they meet the definition of a "charitable, non-profit housing project" the following action took place:

Motion by Frank Mastro to table the Parkhurst Community Housing Inc. Map/Lot 92/63 until the August Board of Assessors meeting to allow Mr. Vincent to do more research (on the State Tax Exemption Law where projects like these will pay, in lieu of taxes, some form of annual payment to cover the cost of municipal services). *Seconded by Shane MacDonald. *Motion approved (4-0)*

d. Hardship Abatement Application

i. Karen Boutin, Map/Lots 107/140 & 107/141

Motion by Shane MacDonald to only approve Karen Boutin's 2015 Tax Abatement. *Seconded by Frank Mastro. *Motion approved (4-0).*

V. Signature Items

a. Timber Tax Warrant – ICV Holdings, Map/Lot/2

VI. ADJOURNMENT-

A MOTION was made by Shane MacDonald to adjourn the meeting at 1:20 PM. The Motion was seconded by Barry Seaver. * Motion was approved (4-0).

The meeting was adjourned at 1:20 PM.

Respectfully submitted
Dona E. Gibson
Recording Secretary