

BOARD OF ASSESSORS
WEST MEETING ROOM, CITY HALL
Wednesday, July 25, 2018
12:00 PM

MEMBERS PRESENT: Jay Hutchins (Chair), Barry Seaver (Vice Chair), Falguni Mehta, Frank Mastro

MEMBERS ABSENT: Shane MacDonald

STAFF PRESENT: Rick Vincent (Chief Assessor)

GUESTS: Jen Langley (Treasurer for First Baptist Church), Stephen Girdwood (Building Committee Chair for First Baptist Church), Joseph Bill and Clifton Bill (for 12 Edwards Street)

I. **Call to Order** – Jay Hutchins (Chair) called the meeting to order at 12:03 PM.

II. Acceptance of Minutes

*Motion by Frank Mastro to approve the June 27, 2018 Minutes as written. Seconded by Barry Seaver. *Motion approved (4-0).*

III. Old Business

a. Exemptions

i. First Baptist Church (Map/Lot 92/217)

An exemption for the subject property was denied by the Board at its May 23, 2018 meeting. The Church was destroyed by arson in early 2017 and is now a vacant lot. The Board found at the May 23rd meeting that the subject property did not meet the definition of use and occupancy as described in RSA 72:23 III.

Stephen Girdwood and Jen Langley introduced themselves. Mr. Girdwood explained that the church building was destroyed by arson and the Church Officials have been working since the fire to rebuild the church. Mr. Girdwood questioned if there was any allowance in the state statute to grant the tax exemption in a case where the lack of use and occupancy of the property is beyond the control of the organization.

Jay Hutchins explained that as written, the statute does not allow for any such exceptions, and recent case law has found in favor of the Municipality's denial of the tax exemption. Mr. Hutchins asked the Church officials if they were familiar with and case law that would allow for granting of the exemption in a similar situation. Mr. Girdwood stated that he knew of no such decisions but would be happy to research past decisions. The discussion then turned to the events following the destruction of the Methodist Church on School Street, destroyed by arson in the 1990's. Chair Hutchins requested Assessor Vincent to investigate if the Methodist Church was granted a tax exemption following the destruction of the Church.

*Motion by Barry Seaver to table the First Baptist Church exemption application in order to complete the investigation of the Methodist Church tax exemption following the 1990's fire, and to allow for further research of pertinent case law by Mr. Girdwood. Seconded by Frank Mastro.. *Motion approved (4-0).*

a. Abatement Application

i. Travis, Clifton, Louis and Joseph Bill, Map/Lot 78/57

The Bill family filed an abatement application for their 2017 property taxes on the above note property located at 12 Edwards Street, and for 9 Edwards Street. An abatement was granted at the Board's June 27th meeting, but the 12 Edwards Street abatement application was tabled for further research by Assessor Vincent. Assessor Vincent The 2017 assessed value for 12 Edwards St was \$298,000. Assessor Vincent is recommending a reduction in assessed value to \$163,900.

Assessor Vincent explained that the subject property is zoned Industrial, but the subject property and immediate neighborhood are located off the major roadways, with the subject lot and neighboring lots being small and having reduced appeal as industrial lots. The lots could be used for small buildings but cannot support large industrial buildings. Most of the lots in the neighborhood are located in a flood zone and /or are impacted by wetlands. Some lots also have no access to the city sewage system. The subject lot, however, is not located in the flood zone, has very little designated wetlands, and does have access to the city sewer. The subject lot is also one of the largest lots in the immediate neighborhood. These factors make the subject lot one of the more desirable lots in the immediate neighborhood. However, the subject lot was being valued at the same base rate as other industrial lots on major roadways. Most of the lots in the immediate neighborhood had a -50% adjustment to the land value to reflect the numerous negative effects (flood zone, wetlands, small lot size) on the land value. The subject lot had no negative adjustment for 2017. Assessor Vincent believes that an adjustment should be made, but not at -50%, since the subject lot is not negatively affected by the flood zone, wetlands, or lack of sewer access. Assessor Vincent recommended an adjustment of -45% to the subject lot, thus reducing the assessed value from \$298,000 to \$163,900.

Clifton and Joseph explained that the property is listed for sale but they have been unable to sell the property. The original asking price for 12 Edwards Street and 9 Edwards Street (abatement application granted for 9 Edwards Street at the Board's June 27th meeting) was approximately \$499,000, and has been reduced to approximately \$445,000 since the reduction in the 9 Edwards Street assessed value. Clifton Bill stated that the list price is based on the City's assessed value. The list price was reduced when the assessed value for 9 Edwards Street was reduced at the last Board meeting.

Motion by Barry Seaver to approve the abatement application, with an assessed value of \$163,900. Seconded by Falguni Mehta. ***Motion** approved (4-0).

IV. New Business

a. Administrative Abatements

- i. Florence Crittenton Services, Map/Lot 83/9 – 2017 Tax Year
- ii. Florence Crittenton Services, Map/Lot 83/9 – 2018 Tax Year
- iii. Mystic Valley Elder Services, Map/Lot 83/9 – 2018 Tax Year
- iv. Perkins School for the Blind, Map/Lot 83/9 – 2018 Tax Year

Assessor Vincent explained that the above noted property was owned by Leanne MacDonald. The property is situated at the intersection of Routes 4A and 4. The State of New Hampshire took a portion of the property for the reconstruction of the roads. During the eminent domain process a State attorney believed that ownership of the property was misrecorded. Through a District Court Judge decision, the three organizations above were determined to be the rightful owners. The three organizations were paid by the State for the eminent domain taking, but the organizations disputed ownership for property tax purposes. Subsequently the remaining land was purchased by the State, but outstanding taxes were not paid. The city now has nothing to lean. Assessor Vincent recommends abating the outstanding taxes.

Motion by Frank Mastro to approve the four Administrative Abatements listed above. Seconded by Barry Seaver. ***Motion approved (4-0).**

- v. Wendco of NH, LLC, Map/Lot 128/8 – 2017 TY

Assessor Vincent stated that this was mistakenly listed on the agenda under Abatement Applications. The abatement application was approved at the June 25th meeting and is merely a corrective signature item. The payee was originally listed as Korpela Family Trust, when it should have been Wendco of NH.

- b. Abatement Applications

- i. American Tower Management, Map/Lot 46/1

Assessor Vincent recommended denial of the abatement application. The subject property consists of land and cell towers. Assessor Vincent asked the property owner's tax representative to provide lease data for the occupants (cell phone service providers) on the towers, and for the owner's Income and Expense data. The tax rep never provided the information, so the Assessor is unable to properly evaluate the abatement application.

Motion by Falguni Mehta to deny the Abatement Application listed above. Seconded by Barry Seaver. ***Motion approved (4-0).**

ADJOURNMENT-

A MOTION was made by Frank Mastro to adjourn the meeting at 12:56 PM. The Motion was seconded by Barry Seaver. * Motion was approved (4-0).

The meeting was adjourned at 12:56 PM.

Respectfully submitted
Richard Vincent
Chief Assessor