

BOARD OF ASSESSORS MINUTES
January 18, 2018
CITY HALL – CONFERENCE ROOM 200B
5:30 P.M.

CALL TO ORDER: Chairman Lenny Miner called the meeting to order at 5:36 pm.

RECORDING SECRETARY: Deb Derrick

SALUTE TO THE FLAG

ROLL CALL: Present were, board members Karen Mudgett, Robin Mooney and Lenny Miner.

STAFF IN ATTENDANCE: Deb Derrick, Breinn Daigneault

ACCEPTANCE OF MINUTES OF PREVIOUS MEETING(S): With no corrections, the minutes of December 21, 2017 are considered accepted.

PUBLIC HEARINGS: None

OLD BUSINESS: None

NEW BUSINESS:

Papps Irrevocable Trust, 157-528-5.10: The applicant filed an abatement request on property at 55 Memory Lane as it was believed she was over assessed. The property is assessed for \$200,900 for 2017. The property is a ranch style home on Leased Land at Weirs Beach Village. On review of the property, a fireplace was erroneously added to the assessment. This needed to be removed. Based on the corrected information, it is recommended to adjust the assessment from \$200,900 to \$198,400 which is a \$2,500 reduction in value. R. Mooney made a motion to grant the request for abatement. The motion was second by K. Mudgett and passed unanimously.

Dale R. & Paula E. Packard, 245-368-1.002: The Packard's filed an abatement request on their property at 43 Lantern Circle as they believed they were over assessed. The property is assessed for \$419,209 for 2017. The property is a detached condo in The Hamptons complex in South Down. The assistant assessor visited the property in October and performed a complete measure and inspect of the subject property and made physical changes as needed. In addition, comparative review was made with the other condos in that complex. Finding that the units were all comparatively the same, the grade of this unit was adjusted to be equitable. Based on the corrected information, it is recommended to adjust the assessment from \$419,200 to \$333,100 which is a \$86,100 reduction in value. After considering the information provided K. Mudgett

made a motion to grant the request for abatement. The motion was second by L. Miner and passed unanimously.

JA & HLA 2015 Revocable Trust, 228-387-6.031: James & Hope Anderson, Trustees of the abovenamed trust, filed an abatement request on their property at 15 High Point Rd as they believed there was a discrepancy on their assessment. The property is assessed for \$483,400 for 2017. The property is a detached condo in the Bay Reach Condo Association in Long Bay. The assistant assessor visited the property in November to inspect the subject property and removed the value of a jet tub that was erroneously added to this assessment. Based on the corrected information, it is recommended to adjust the assessment from \$483,400 to \$480,400 which is a \$3,000 reduction in value. After considering the information provided R. Mooney made a motion to grant the request for abatement. The motion was second by K. Mudgett and passed unanimously.

Nancy L. Grow Trust, 341-404-24: Nancy L Grow, Trustee of the abovenamed trust, filed an abatement request on the property at 1423 Old N. Main St, as it was believed that it was over assessed. The property is assessed for \$283,000 for 2017. The property is a 1930 Colonial on 1.10 acres of land. The assessor visited the property and performed a complete measure and inspection. Changes were made to the property card as needed. Based on the corrected information, it is recommended to adjust the assessment from \$283,000 to \$217,100 which is a \$65,900 reduction in value. After considering the information provided R. Mooney made a motion to grant the request for abatement. The motion was second by L. Miner and passed unanimously.

Kelly J. McAdam, 329-71-12: Ms. McAdam filed an abatement request on the abovenamed property as she believed she has been over assessed. The property is assessed for \$312,100 for 2017. The property an 1880 Conventional Style home on .59 acres of land. The assessor visited the property and performed a complete measure and inspection. Changes were made to the property card as needed. Based on the corrected information, it is recommended to adjust the assessment from \$312,100 to \$257,400 which is a \$54,700 reduction in value. After considering the information provided K. Mudgett made a motion to grant the request for abatement. The motion was second by L. Miner and passed unanimously.

Hank Tran, 442-220-12: Mr. Tran filed an abatement request on the abovenamed property as he believes she has been over assessed. The property is assessed for \$435,800 for 2017. The property is a mixed-use property with two apartments and a small café. (The apartments are new for 2017) The assessor and assistant assessor visited the property in December and changed the property record card accordingly. The apartments were started in 2016 and are unfinished for this timeframe. Based on the corrected information, it is recommended to adjust the assessment from \$435,800 to \$236,900 which is a \$198,900 reduction in value. After considering the information provided K. Mudgett made a motion to grant the request for abatement. The motion was second by L. Miner and passed unanimously.

John R. & Kathleen S. Rhodes, 231-352-19.010: (Request for 2013, 2014 & 2015) The Rhodes own a detached condominium at 39 Fox Crossing Lane in South Down. In 2016, they filed for abatement because their home was measured incorrectly. An abatement was granted for that tax year. Because RSA 76:16 states that “for good cause shown, may abate any tax including prior years’ taxes, assessed by them or by their predecessors... They have filed abatement requests for the previous 3 years (i.e., 2013, 2014, 2015).

The adjustments for these years would be:

2013: Adjust from \$473,600 to \$448,200 = a \$25,400 reduction

2014: Adjust from \$487,300 to \$461,200 = a \$26,100 reduction

2015: Adjust from \$492,800 to \$466,500 = a \$26,300 reduction

The board discussed the definition of “good cause shown”. They also discussed that they purchased the property in 2012 for \$476,500, it is assumed they felt that was fair market value. After considering the information provided K. Mudgett made a motion to deny the request for abatement, as she felt that the property owner did not meet the statute of “good cause”. The motion was second by L. Miner and passed unanimously.


NON-PUBLIC SESSION:

OTHER

Charles Reese of The Department of Revenue Administration was present to discuss with the board the assessment review process. C. Reese provided a handout outlining the process of which the DRA monitor reviews the work and happenings of each City or Towns assessing office functions.

Abatement slips and warrants were signed.

ADJOURNMENT: L. Miner made a motion to adjourn, seconded by R. Mooney. The meeting was adjourned at 6:15 p.m.

Submitted by: 
Deborah Derrick, Assessor