

**BOARD OF ASSESSORS MINUTES**  
**June 18, 2020**  
**CITY HALL – CONFERENCE ROOM 200B/ZOOM**  
**5:30 P.M.**

**CALL TO ORDER:** Board member Lenny Miner called the meeting to order at 5:40 pm.

As Chair of the Laconia Board OF Assessors, due to the COVID-19/Coronavirus crisis and in accordance with Governor Sununu’s Emergency Order #12 pursuant to Executive Order 2020-04, this Board is authorized to meet electronically.

Please note that there is no physical location to observe and listen to the meeting, which was authorized pursuant to the Governor’s Emergency Order. However, in accordance with the Emergency Order, this is to confirm 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 the Zoom platform for this meeting where all members of the Board will have the ability to communicate, and the public will have access to watch and/or listen to this meeting.

*b) Providing public notice of the necessary information for accessing the meeting;*

We previously gave notice to the public of how to access the meeting using Zoom, and instructions are provided on the City of Laconia’s website.

*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, please call 524-3877 x 228 or email at:  
assessing@laconianh.gov

*d) Adjourning the meeting if the public is unable to access the meeting.*

In the event the public is unable to access the meeting, we will adjourn the meeting and have it rescheduled at that time.

Please note that all votes that are taken during this meeting shall be done by Roll Call vote.

Let’s start the meeting by taking a Roll Call attendance. When each member states their presence, also please state whether there is anyone in the room with you during this meeting, which is required under the Right-to-Know law.

**RECORDING SECRETARY:** Tara Baker

**SALUTE TO THE FLAG**

**ROLL CALL:**

Present were, board members –  
Lenny Miner YES (physically present)  
Robin Mooney YES, Is anyone in the room with you? NO

Alternate members-  
Jim Rice YES, Is anyone in the room with you? NO

L. Miner noted that with 2 members and 1 alternate members in attendance and a quorum has been established.

**STAFF IN ATTENDANCE:** Tara Baker, Stephan Hamilton and Emily Goldstein.

**ACCEPTANCE OF MINUTES OF PREVIOUS MEETING(S):** With no questions or concerns, the board accepted the minutes from the May 21, 2020 meeting.

**PUBLIC HEARINGS:** None

**OLD BUSINESS:** None

**NEW BUSINESS:**

**Wonderful Properties LLC, 443-184-75:** The owner of 92 Pine St applied for an abatement on their small retail property. The 2019 assessed value was \$184,800. The property is improved with a low-quality retail store built in 1920 containing 2,720 square feet of above-grade area. The building has principally been used as a small convenience store, and has only minimal interior demising partitions. There are a few different elevations of flooring in the building. There are two large display cooler areas that are not functional. There is a very small lavatory. The current tenant of the building is a small church. The property was inspected on June 16, 2020. During this inspection, several changes were identified to best describe that actual size, condition and features. The depreciation of the coolers was changed to 100% as they are not functional. The interior descriptive characteristics were revised to accurately describe the property. A 5% functional deduction was applied due to the poor layout and the various floor levels. The wall height was corrected. The sketch was corrected, as the old sketch reflected a total area of 3,061 square feet. The building would need significant repairs and improvements to be once again used as a convenience store. It is recommended the 2019 abatement be granted to reflect the features and size of the improvements to the property. S. Hamilton recommend that the 2019 assessed value be abated from \$184,800 to \$135,100 resulting in an abated amount of

\$49,700. The board agreed with the recommendation and voted to grant an abatement of \$49,700 for 2019. R. Mooney made the motion, seconded by J. Rice.

A roll call vote was taken:

L. Miner YES

R. Mooney YES

J. Rice YES

The motion passed unanimously.

**39 West Street Nominee Trust, 424-142-69:** The owners at 771 Main Street applied for an abatement on the office building they purchased in November, 2019. The 2019 assessed value was \$537,800 based on the use as an office building. The property is improved with a 6,404 square foot office building. The property is improved on two levels, in an irregular shaped building. There is an elevator that provides access to the upper floor. There are Disabled Accessible restrooms, and there is a ramp to provide access to the building main floor. The property was purchased by the owners for \$312,000 with the intent of restoring the property to a single-family use, with some extensive storage space. The property has not been inspected on the interior for quite a while. An interior inspection had been scheduled for March 16, 2020, but due to the State of Emergency the inspection was cancelled due to safety concerns. The property owners requested us to reschedule after the State of Emergency had passed. Due to the fact that the property was purchased for a use that is not reflective of the property use on April 1, 2019 as an office building, S. Hamilton recommended the 2019 abatement request be denied. The assessing department is considering the changed use and its impact on its value on April 1, 2020. Based on the information provided, L. Miner made a motion to deny the abatement, seconded by R. Mooney.

A roll call vote was taken:

L. Miner YES

R. Mooney YES

J. Rice YES

The motion passed unanimously.

**Thomas & Susan Cargill, 117-234-2.056:** The owners at 728 Scenic Rd #302 applied for an abatement on their 2002 park model trailer. The 2019 assessed value was \$48,900. The property includes the 376 square foot park model trailer, an enclosed porch, and decks. Accounting for all of the other improvements, the unit has an effective area of 607. This helps to compare the total amount of usable space on units in a seasonal park such as this, to account for any additional space that extends the season or makes the unit more enjoyable. This unit was purchased off site, after the owners purchased an older travel trailer for \$15,000 and removed it from the lot. The bill of sale for the off-site Park Model was included in the application, listed at a purchase price of \$5,000 for camper and \$2,000 for deck and 3 season room. It is noted that there is work to do on the trailer, but no other information was given and the photos provided did not show evidence of any immediate work to be done or additional depreciation.

There are several sales that have recently occurred in the park. These are all seasonal use units.

Address	Sale Date	Sale Price	Effective Area	Price per sf
<b>SUBJECT</b>	N/A	N/A	607	N/A
728 Scenic Rd #509	3/27/2020	\$55,000	667	\$82.46
728 Scenic Rd #128	5/6/2020	\$30,000	398	\$75.38
728 Scenic Rd #417 *	5/28/2019	\$46,000	564	\$81.56

The sale of 728 Scenic Rd #128 is the best comparable as the units are both Breckenridge model, built in 2002 and in similar condition, and very similar in living area. The difference in effective area comes with the enclosed porch, that can have an impact on desirability and extends the usable space at a seasonal site. The sale at #417 was of an older travel trailer, but included an enclosed porch, and the quality resembles that of a park model. The sale at #509 is comparable in size and usable space, however we have it listed in excellent condition for its age, and the subject is in average condition for its age. Using the most comparable sale price per square foot, the value would be \$45,800. This supports the 2019 assessment of \$48,900. The taxpayer noted in their application that the porch is unfinished. The Assessing Office requested interior photos as we are not conducting interior inspections at this time, and the photos provided show that the porch is finished with a ceiling, floors, and coverings over the walls. With the support of other sales within the same park, E. Goldstein recommended the 2019 abatement request be denied. Based on the sales provided J. Rice made a motion to deny the abatement, seconded by R. Mooney.

A roll call vote was taken:

L. Miner YES

R. Mooney YES

J. Rice YES

The motion carried unanimously.

**Lynn, Andrew & Jennifer Delacey, 424-186-18:** The owners 229 Pleasant St applied for an abatement on their single-family property. The 2019 assessed value was \$350,700. The property is improved with a colonial built in 1903 containing 3,606 square feet of living area. The building contains 4 bedrooms, has 3 full baths and one-half bath. This property was inspected last year as part of buildings undergoing construction or needing repair that the Assessing Office checks on an annual basis. During this inspection, the condition of the property was changed from Fair condition to Average condition. Since there was no ability to perform an inspection for abatement with the current health pandemic, interior photos were requested of the owner. An exterior review of the property was conducted on 6/15/2020. The property has a newer roof, but the windows and sills are older with rot around trim and on areas of the porch. There is some plywood on the foundation that is also showing signs of needing replacement. The interior photos show exposed plumbing in several locations, severe water damage to walls and ceilings, mostly original plumbing, mostly original windows, some pocket doors that do not open and

close properly, and older electric throughout. Overall, the property appears to be in Fair condition. The building would need significant repairs to be considered in Average condition for its age, as described above. An adjustment for the size and layout of the building is being applied, as is an additional 5% for the extreme condition of the plumbing. E. Goldstein recommended the 2019 abatement be granted to reflect the condition of the property. The 2019 assessed value would be abated from \$350,700 to \$295,200 resulting in an abated amount of \$55,500. R. Mooney made a motion that the assessment for 2019 be adjusted from \$350,700 to \$295,200. J. Rice seconded the motion.

A roll call vote was taken:

L. Miner YES

R. Mooney YES

J. Rice YES

The motion carried unanimously.

**Faith Alive Christian Fellowship, 384-325-2:** The owners at 72 Primrose Drive S applied for an abatement on their mixed religious use/industrial property. The 2019 assessed value was not disputed in this request. The property is comprised of areas that are a worship space, offices and classrooms of a church, a vacant industrial unit in which there is no tenant, and an occupied and rented industrial space. The owner wishes to contest the allocation and apportionment of religious exempt property, and pursuant to RSA 72:34-a jurisdiction does not lie with this board. S. Hamilton recommended that no action be taken on the 2019 abatement request, and that the owner be notified that they be notified that an appeal to the NH Board of Tax and Land Appeals or to Superior Court is the proper venue for the resolution of an exemption denial. A timely appeal may be filed there by September 1, 2020 for the 2019 tax year. L. Miner made a motion to take no action and advise the applicant to refer to NH Board of Tax and Land Appeals or to Superior Court for further appeal. J. Rice second the motion.

A roll call vote was taken:

L. Miner YES

R. Mooney YES

J. Rice YES

The motion carried unanimously.

**Kim M. Davidson Family Trust, 426-246-41:** The owners at 14 Winter Street applied for an abatement on their three-family dwelling. There was insufficient value information included in the application to determine the validity of the claim. The property had previously been appealed to the NH Board of Tax and Land Appeals and was granted an abatement in 2017 based on the physical and rentable condition of the property. The assessing department requested an interior inspection of the property to verify claims that the upper two units are not rentable. Due to the lack of an inspection to verify the current condition of the property, it was recommended by S. Hamilton that this abatement request be denied. J. Rice made a motion to deny the abatement due to the lack of any reasonable evidence. R. Mooney seconded the motion.

A roll call vote was taken:

L. Miner YES  
R. Mooney YES  
J. Rice YES

The motion carried unanimously.

**Integrity Realty Inc., 480-160-1:** S. Hamilton noted that he received some last-minute additions to the abatement application and asked the board to table the appeal so they he could take some additional time to review the data. L. Miner made a motion to table appeal to July. The motion was seconded by J. Rice.

A roll call vote was taken:

L. Miner YES  
R. Mooney YES  
J. Rice YES

The motion carried unanimously.

**Dan J. & Amanda Ouellette, 350-168-14:** The owners at 46 North Street applied for an abatement on their single-family home. The 2019 assessed value was \$125,200. The property is improved with a seven-room, three-bedroom, one full bath dwelling that contains a total of 1,034 square feet living area. The property was purchased by the Ouellette's in 2017 for \$50,000. The sale was from the estate of the former owner, and the Ouellette's were tenants in and caretakers for the property for nearly 20 years before the sale. The owners had applied for an abatement, and ultimately appealed the 2017 assessment of the property that was revised to a negotiated assessment of \$85,000. In the process of that resolution an inspection of the property was completed, and it was determined that there was significant work that had been completed after April 1, 2017. The property needed extensive electrical work, a new roof, and an exterior porch needed to be reconstructed. All of this work was completed by April 1, 2019. S. Hamilton recommended the 2019 abatement request be denied. J. Rice made a motion to deny the request for abatement. R. Mooney seconded the motion.

A roll call vote was taken:

L. Miner YES  
R. Mooney YES  
J. Rice YES

The motion carried unanimously.

**K & R Trust, 283-23-2.007:** The owners at 144 Lake Street Unit 7 applied for an abatement on their seasonal-use condominium unit located in Eastern Shores Condominium. The 2019 assessed value was \$452,000. The property is improved with a five room, three bedroom, two full and two ½ bath unit that contains a total of 1,173 square feet living area. The unit is located directly on Paugus Bay. There are amenities at the condominium available to the owners that includes day use docking and moorings. There is a beach area nearly adjacent to the unit. The

unit has two decks that face the Bay. There are several sales that have recently occurred in the complex. These are all seasonal use units.

Address	Sale Date	Sale Price	Living Area	Price per sf
<b>SUBJECT</b>	N/A	N/A	1,173	N/A
144 Lake St #12	6/20/18	\$289,000	768	\$376.00
144 Lake St #15	1/16/20	\$225,000	384	\$586.00
144 Lake St #20	3/24/20	\$151,500	272	\$557.00
144 Lake St #4	10/23/19	\$195,000	448	\$435.00
144 Lake St #2	2/20/18	\$155,000	537	\$289.00

The median selling price per square foot of living area is \$435.00, and the average of these is \$448.60. A reasonable estimate of the market value of this unit is \$425.00 per square foot, and the indicated value by comparison to these sales is \$498,500 as of April 1, 2019. Multiplying that value by the median equalization ratio for 2019 indicates an equitable assessment of \$458,600. It was recommended the 2019 abatement request be denied. L. Miner made a motion to deny the abatement. R. Mooney seconded the motion.

A roll call vote was taken:

L. Miner YES

R. Mooney YES

J. Rice YES

**Alexander & Candice Garabedian, 283-23-2.018:** The owners at 144 Lake Street Unit 18 applied for an abatement on their seasonal-use condominium unit located in Eastern Shores Condominium. The 2019 assessed value was \$303,600. The property is improved with a three-room, two-bedroom, one full bath unit that contains a total of 828 square feet living area. The unit is located near Paugus Bay, with views from the unit and deck. There are amenities at the condominium available to the owners that includes day use docking and moorings. There is a beach area nearby. The unit has one deck that faces the Bay. The unit is recently fully reconstructed (2017). There are several sales that have recently occurred in the complex. These are all seasonal use units.

Address	Sale Date	Sale Price	Living Area	Price per sf
<b>SUBJECT</b>	N/A	N/A	828	N/A
144 Lake St #12	6/20/18	\$289,000	768	\$376.00
144 Lake St #15	1/16/20	\$225,000	384	\$586.00
144 Lake St #20	3/24/20	\$151,500	272	\$557.00
144 Lake St #4	10/23/19	\$195,000	448	\$435.00
144 Lake St #2	2/20/18	\$155,000	537	\$289.00

The median selling price per square foot of living area is \$435.00, and the average of these is \$448.60. A reasonable estimate of the market value of this unit is \$400.00 per square foot, and the indicated value by comparison to these sales is \$331,200 as of April 1, 2019. Multiplying that value by the median equalization ratio for 2019 indicates an equitable assessment of \$304,700. The taxpayer included an independent appraisal report in the abatement request. The appraiser has denied use of the appraisal for this purpose. S. Hamilton recommended the 2019 abatement request be denied. R. Mooney made a motion to deny the request for abatement due to the lack of any presented evidence. J. Rice seconded the motion.

A roll call vote was taken:

- L. Miner YES
- R. Mooney YES
- J. Rice YES

The motion carried unanimously.

**Lisa Porter & Patricia Windowmaker, 124-234-3.008:** The owners at 616 Scenic Road Unit 202 applied for an abatement on their condominium unit located in Bluegill Condominium, part of Meredith Bay at Lake Winnepesaukee. The 2019 assessed value was \$561,300. The property is improved with a five room, three bedroom, two full and two full bath unit that contains a total of 1,974 square feet living area. The unit has direct views of Lake Winnepesaukee. There are recreational amenities at the development that are available to owners. The unit has a large covered deck that faces the lake. There are several sales that have recently occurred in the complex. These are all three-bedroom units.

Address	Sale Date	Sale Price	Living Area	Price per sf
<b>SUBJECT</b>	2/8/18	\$559,000	1,974	\$283.18
616 Scenic Rd #201	10/27/17	\$599,000	1,940	\$308.76
616 Scenic Rd #205	5/7/19	\$550,000	1,868	\$294.43
616 Scenic Rd #206	3/24/20	\$605,000	1,885	\$320.95
616 Scenic Rd #305	7/20/16	\$599,000	1,868	\$320.66
616 Scenic Rd #406	6/2/20	\$720,000	1,893	\$380.35
616 Scenic Rd #302	12/12/16	\$572,533	1,974	\$290.04
616 Scenic Rd #402	7/7/17	\$630,000	1,802	\$349.61

The median selling price per square foot of living area is \$314.71, and the average of these is \$318.50. A reasonable estimate of the market value of this unit is \$310.00 per square foot, and the indicated value by comparison to these sales is \$611,940 as of April 1, 2019. Multiplying that value by the median equalization ratio for 2019 indicates an equitable assessment of \$563,000. The owner pointed to some of the properties listed above as an indication that there was variability in the assessments. There are various locations and factors within the condominium building to adjust for floor location, etc. By the measure of percentage of market value, the property appears to be fairly assessed. This is the measure that provides the best test of equity.

It is recommended the 2019 abatement request be denied. J. Rice made a motion to deny the request for abatement. R. Mooney seconded the motion.

A roll call vote was taken:

- L. Miner YES
- R. Mooney YES
- J. Rice YES

The motion carried unanimously.

**Susan J. Dath, 441-510-14.048:** The owner at 66 Landing Lane Unit 315 applied for an abatement on her condominium unit located in Allen Rogers Condominium. The 2019 assessed value was \$108,600. The owner has notified the assessing office that she wishes to withdraw the 2019 abatement request. It is therefore recommended the 2019 abatement request be denied to provide a clear record. R. Mooney made a motion to deny the request for abatement. J. Rice seconded the motion.

A roll call vote was taken:

- L. Miner YES
- R. Mooney YES
- J. Rice YES

The motion carried unanimously.

**Bewell Homes LLC, 412-158-45:** The property owner filed an application for Prorated Assessment for Damaged Buildings – RSA 76:21. The fire occurred in the building on 11/13/2019. The building hosts three units, and due to the fire the two upper floor units were uninhabitable. Construction began for both units shortly after the fire and they were complete and able to be occupied by April 1, 2020 and has been assessed for the 2020 tax year as complete. The effective area of the building that was uninhabitable is 1,385 square feet of a total 2,639; meaning 52.5% was uninhabitable. The building was available for use for 226 days in the tax year, leaving a portion of it uninhabitable for 140 days. The 2019 total assessed value is \$155,000 and the building value is \$105,200. The building value for the 140 days in question would have been \$40,350 ( $105,200/365*140$ ). The 52.5% of the building that was uninhabitable would remove \$21,184 for the portion of the uninhabitable area over 140 days. Therefore, the total assessed value for 2019 should be \$133,816 after the proration is applied resulting in an abatement of \$21,184. J. Rice made a motion to grant the request for abatement under the fire proration formula. R. Mooney seconded the motion.

A roll call vote was taken:

- L. Miner YES
- R. Mooney YES
- J. Rice YES

The motion carried unanimously.

**Denis Bourque, 162-248-17:** The property owner filed an application for Prorated Assessment for Damaged Buildings – RSA 76:21. The fire occurred in the building on 8/13/2019 and was deemed a total loss by the fire department and the insurance company. The building has not been occupied since the date of the fire, rendering it unable to be used for its intended use. The application was filed with the Assessing Department on 8/28/2019, well within 60 days of the fire. As of 3/31/2020 the building had not been demolished but also had no improvements started before the end of the tax year. The building was available for use for 134 days in the tax year. The 2019 total assessed value is \$404,500 and the building value is \$139,900. The building value for the 134 days in use would be \$51,400 ( $139,900/365*134$ ). Therefore, the total assessed value for 2019 should be \$316,000 after the proration is applied resulting in an abatement of \$88,500. L. Miner made a motion to grant the request for abatement under the calculations of fire proration. J. Rice seconded the motion.

A roll call vote was taken:

L. Miner YES  
R. Mooney YES  
J. Rice YES

The motion carried unanimously.

### **OTHER**

Abatement slips were signed.

Covid 19 Update.

S. Hamilton provided the Board with an application to be used for tax payers affected by the Covid 19 State of emergency that allows them to ask for an abatement of any interest accrued for the 2020 1<sup>st</sup> half bill. L. Miner made a motion to:

1. Adopt an abatement of interest limited in applicability to interest on those taxes that were billed after declaration of the State of Emergency. Further, establish a specific condition that taxpayers requesting abatement of interest certify that their ability to timely pay the tax was negatively impacted by the State of Emergency.
2. Limit the applicability of this abatement process to 60 days after the expiration of the State of Emergency or any extension thereto, but in no case later than December 31, 2020 without further action of this board and/or their successors.
3. Authorize the Assessing Department to take all necessary actions to carry out the adopted authorities in Items #1 and #2 above.
4. Direct the Assessing Staff to create a full description of the process and a link to the request form on the Assessing Department website.
5. Direct the Assessing Department to present a report to the Board of Assessors of every abatement granted under the program within 30 days of the end of the relief period.

J. Rice second the motion.

A roll call vote was taken:

L. Miner YES

R. Mooney YES

J. Rice YES

The motion carried unanimously.

**NON-PUBLIC** None

**ADJOURNMENT:** L. Miner made a motion to adjourn, seconded by R. Mooney.

A roll call vote was taken:

L. Miner YES

R. Mooney YES

J. Rice YES

The meeting was adjourned at 6:45 p.m.

Submitted by: \_\_\_\_\_  
Tara Baker, BOA Clerk

DRAFT