

BOARD OF ASSESSORS MINUTES
July 16, 2020
CITY HALL – CONFERENCE ROOM 200B
5:30 P.M.

CALL TO ORDER: Board member Lenny Miner called the meeting to order at 5:33 pm.

RECORDING SECRETARY: Tara Baker

SALUTE TO THE FLAG

ROLL CALL: Present were, board members Lenny Miner and alternate members Lynn Creteau and Jim Rice.

STAFF IN ATTENDANCE: Tara Baker and Stephan Hamilton

ACCEPTANCE OF MINUTES OF PREVIOUS MEETING(S): With no questions or concerns, the board accepted the minutes from the June 18, 2020 meeting.

PUBLIC HEARINGS: Jaycorlis Trust of NH, 126-252-2 & 128-252-3.2: L.Miner read an opening statement and opened the public hearing at 5:53 pm. Bob Heavy was present for Jaycorlis Trust. The following is a summarization of Mr. Heavy's presentation: Requesting an abatement because he was told that the property can't be used during the winter as it was seasonal campground. Was told that the City did not want to add school children to the system. Because of this doesn't feel he should have to pay school tax or that the restriction for seasonal use should be removed. Has thought about applying for condominium form of ownership. As far as the roadside lot, he feels that the city has control of 25% of the lot because of a detention pond on the property so that water being diverted from the Funspot property across the street drains that direction. He feels that these issues make 25% of the lot unusable. It is land he owns, but feels he does not have control of the property. J. Rice asked about rent received from seasonal campers and if the deed had mention of any easements or encumbrances. S. Hamilton reminded Mr. Heavy that the deadline to appeal beyond the local level is September 1, 2020 and he should be prepared to apply further as that deadline approaches. L. Miner closed the public hearing at 6:06 pm. The board asked S. Hamilton his recommendation on the matter. Mr. Hamilton noted that he felt the campground was being assessed consistently and fairly with other campgrounds in the City. He noted that the impairment for lot 3.2 was impacted and an adjustment was being applied to the land value. This adjustment can be seen on the land detail line of the property record card. It was noted that commercial properties do not send children to school, however are all responsible for the school portion of the taxes. L. Miner made a motion to deny any adjustment to value for 2019. The motion was second by J. Rice and passed unanimously.

OLD BUSINESS: Integrity Realty Inc, 480-160-1- The owners at 380 Mile Hill Road applied for an abatement on their apartment complex. This property was the subject of a Tax Year 2017 appeal to the BTLA, which was resolved through settlement last year. The 2017 and 2018 assessments were revised to recognize a number of factors, including the inefficiency of the design and layout, having a relatively small number of units located through multiple buildings and the additional maintenance and repair that those aspects require. Additionally, the owner provided additional financial performance information that indicates a higher than market vacancy for units in the complex. The prior settled value for 2017 and 2018 was \$1,600,600. A revision to the assessment record card of an additional 5% external obsolescence results in an assessed value of \$1,667,600. Therefore, S. Hamilton recommend that the total assessed value for 2019 should be abated by of \$119,200. It was noted that the property record cards have been updated to reflect this factor into the future, and hopefully avoid the need for further abatement claims. After reviewing the cards and discussing the contributors affecting the value, J. Rice made a motion to grant an abatement of \$119,200, second by L. Creteau. The motion was passed unanimously.

NEW BUSINESS: None

NON-PUBLIC: None

OTHER

Covid-19 Update: S. Hamilton updated the board on current submitted applications for abatement of interest for those affected by Covid. J. Rice asked if commercial property values seem to be impacted by covid, S. Hamilton explained that it's too early to tell however residential properties continue to thrive.

Abatement slips were signed.

ADJOURNMENT: L. Miner made a motion to adjourn, seconded by J. Rice. The meeting was adjourned at 6:18 p.m.

Submitted by: _____
Tara Baker, BOA Clerk