

BOARD OF ASSESSORS MINUTES
October 16, 2025
CITY HALL – ASSESSING OFFICE
5:00 P.M.

CALL TO ORDER: Board chair, Lenny Miner called the meeting to order at 5:00 p.m.

RECORDING SECRETARY: Tara Baker

SALUTE TO THE FLAG

ROLL CALL: Present were members Lenny Miner, Karen Mudgett and Lynne Creteau

STAFF IN ATTENDANCE: Tara Baker, Steve Hamilton

ACCEPTANCE OF MINUTES OF PREVIOUS MEETING(S): Accepted as written.

PUBLIC HEARINGS

OLD BUSINESS

Integrity Realty Inc. 480-160-1: The property is a 40-unit apartment building located on 8.40 acres of land at 80 Mile Hill Road. The board reviewed the information provided at the public hearing on September 25, 2025, at the public hearing members of the board asked the staff to investigate other apartment complexes in the city, specifically are there any other townhouse style complexes with similarities to the subject. S. Hamilton took a look at other similar apartment buildings as requested and found two others in the city. Those complexes are either exempt or receive low-income housing adjustments and could not be used comparatively to the subject. While looking at those he noticed the quality of construction or grade of the subject building is not at the same level as the other two buildings and also discovered an error in the pricing tables for townhouse style apartment buildings. Based on those findings, S. Hamilton made a recommendation to correct those areas, reducing the value from \$3,360,000 to \$2,849,600. L. Miner made a motion to grant an abatement of \$510,400 in value, second by K. Mudgett. The motion passed unanimously.

NEW BUSINESS

Hackmatack, 115-252-2: The taxpayer applied for an abatement on their timber tax as billed on 5/27/2025. The request was hand delivered on 9/30/2025, and the owner stated at the time that it was mailed on August 5, 2025. The City did not receive an abatement request via mail, and the owner did not have a copy of the envelope or Certified Mail receipt. The owner has 90 days from the notice of tax to appeal in writing to assessing officials. The abatement states the taxation is unfair as they believe they already pay taxes on the real estate, whether standing or cut – making it double taxation in their opinion. However, in New Hampshire, land is not valued according to the standing timber on it and thus is the reason for timber tax. The value of the timber is only accounted for and taxed upon cutting, resulting in a timber tax bill based on the amount and the quality of the cut. The City used the matrix provided by the Department of Revenue Administration to determine the quality

of cut in the same manner as all other timber taxes that are processed. There was nothing provided by the taxpayer to dispute the rating, other than the owner saying that they did not receive any money from the cut. Not receiving money for a cut does not automatically reduce the rating or prohibit a timber tax. L. Miner made a motion to deny the abatement of the timber tax due to insufficient information to support the request and the untimely filing. K. Mudgett seconded the motion. The vote was unanimous.

NON-PUBLIC SESSION

OTHER

The board reviewed and signed abatement slips.

ADJOURNMENT: K. Mudgett made a motion to adjourn, seconded by L. Creteau. The meeting was adjourned at 5:24 p.m.

Submitted by: 
Tara Baker, BOA Clerk