

**BOARD OF ASSESSORS MINUTES**  
**October 25, 2018**  
**CITY HALL – CONFERENCE ROOM 200B**  
**5:30 P.M.**

**CALL TO ORDER:** Chairman Lenny Miner called the meeting to order at 5:25 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, Miles Lacroix

**ACCEPTANCE OF MINUTES OF PREVIOUS MEETING(S):** With no corrections, the minutes of August 16, 2018 are considered accepted.

**PUBLIC HEARINGS:**

**OLD BUSINESS:**

**NEW BUSINESS:**

**28 Soleil Mountain, 141-478-5.3:** Chris Duprey, representative of Akwa Vista LLC, filed an abatement request for the above referenced land use change tax on August 22, 2018. The property in question is a .47-acre lot on Soleil Mountain with an average view factor. It is a part of a gated community. It was billed a land use change tax on June 22, 2018 because it was no longer part of a 10-acre contiguous current use lot. The Bill was for \$29,000 which is 10% of the “Full and True Value at the Time of Change in Use.” In this case it was determined to be \$290,000. Setting a value for land use change tax is based on RSA 79-A:4 I ... the tax shall be at the rate of 10 percent of the full and true value determined without regard to the current use value of the land which is subject to a non-qualifying use or any equalized value factor used by the municipality...” Land use change tax is not based on assessed values, but on sales prices closest to the time of change. Based on that information, and a subsequent drive by review of the property, it is recommended to reduce the Land Use Change Tax value to 210,000. This would be a reduction of 80,000 equaling a refund of \$8,000. L. Miner made a motion to grant the abatement request, adjusting the Land Use Change tax penalty from \$29,000 to \$21,000. The motion was second by R. Mooney and passed unanimously.

**32 Soleil Mountain, 141-478-5.4:** Chris Duprey, representative of Akwa Vista LLC, filed an abatement request for the above referenced land use change tax on August 22, 2018. The property in question is a .47-acre lot on Soleil Mountain with an average view factor. It is a part

of a gated community. It was billed a land use change tax on June 22, 2018 because it was no longer part of a 10-acre contiguous current use lot. The Bill was for \$29,000 which is 10% of the "Full and True Value at the Time of Change in Use." In this case it was determined to be \$290,000. Setting a value for land use change tax is based on RSA 79-A:4 I ... the tax shall be at the rate of 10 percent of the full and true value determined without regard to the current use value of the land which is subject to a non-qualifying use or any equalized value factor used by the municipality..." Land use change tax is not based on assessed values, but on sales prices closest to the time of change. Based on that information, and a subsequent drive by review of the property, it is recommended to reduce the Land Use Change Tax value to 210,000. This would be a reduction of 80,000 equaling a refund of \$8,000. L. Miner made a motion to grant the abatement request, adjusting the Land Use Change tax penalty from \$29,000 to \$21,000. The motion was second by K. Mudgett and passed unanimously.

**40 Soleil Mountain, 129-478-5.5:** Chris Duprey, representative of Akwa Vista LLC, filed an abatement request for the above referenced land use change tax on August 22, 2018. The property in question is a .49-acre lot on Soleil Mountain with an average view factor. It is a part of a gated community. It was billed a land use change tax because the owners built a house on the site. The Bill was for \$29,000 which is 10% of the "Full and True Value at the Time of Change in Use." In this case it was determined to be \$290,000. Setting a value for land use change tax is based on RSA 79-A:4 I ... the tax shall be at the rate of 10 percent of the full and true value determined without regard to the current use value of the land which is subject to a non-qualifying use or any equalized value factor used by the municipality..." Land use change tax is not based on assessed values, but on sales prices closest to the time of change. Based on that information, and a subsequent drive by review of the property, it is recommended to reduce the Land Use Change Tax value to 210,000. This would be a reduction of 80,000 equaling a refund of \$8,000. L. Miner made a motion to grant the abatement request, adjusting the Land Use Change tax penalty from \$29,000 to \$21,000. The motion was second by R. Mooney and passed unanimously.

**61 Commanders Helm, 130-480-5.88:** Chris Duprey, representative of Akwa Vista LLC, filed an abatement request for the above referenced land use change tax on August 22, 2018. The property in question is a .36-acre lot on Commanders Helm with a good view factor. It is a part of a gated community. It was billed a land use change tax on June 22, 2018 because the owners are building a house on the site. The Bill was for \$30,000 which is 10% of the "Full and True Value at the Time of Change in Use." In this case it was determined to be \$300,000. Setting a value for land use change tax is based on RSA 79-A:4 I ... the tax shall be at the rate of 10 percent of the full and true value determined without regard to the current use value of the land which is subject to a non-qualifying use or any equalized value factor used by the municipality..." Land use change tax is not based on assessed values, but on sales prices closest to the time of change. The owners started the process of building with obtaining a building permit on September 15, 2017. Having not received actual notification of when the construction actually started, the assessor has used the closest comparable property sale of 43 Windjammer Ridge for value. At the time of that sale (November 17, 2017) the sales land value was \$19.27 per square foot. Using that amount times the 15,588 of the lot in question provides a \$300,000

value. R. Mooney made a motion to deny the request for abatement of the Land Use Change Tax penalty. The motion was second by K. Mudgett and passed unanimously.

NON-PUBLIC SESSION: \*\*\*L. Miner made a motion that the Board enter into a non-public session to discuss matters that could adversely affect the reputation of the applicant according to RSA 91-a:3IIc. K. Mudgett second, a roll call vote was taken, vote unanimous, and a non-public session was entered into at 5:38 p.m. L. Miner made a motion to return out of non-public session at 5:42 p.m. and R. Mooney seconded. A roll call vote was taken, vote unanimous.

Channel Lane, 173-40-9.034 & 173-40-9.012: L. Miner made a motion to grant a refund of interest and fees accrued on the properties above, R. Mooney second the motion and it passed unanimously.

**OTHER**

Review of Old to New Report: The board discussed the increases and decreases through the city and they felt the changes were consistent and warranted.

Abatement slips were signed.

ADJOURNMENT: L. Miner made a motion to adjourn, seconded by K. Mudgett. The meeting was adjourned at 5:52 p.m.

Submitted by:



Deborah Derrick, Assessor