

**Minutes of the Board of Assessors
Meeting of May 2, 2019**

A meeting of the Board of Assessors was held on Thursday, May 2, 2019 in Room 208, 2nd floor of City Hall. The meeting was called to order at 8:15 AM by Chair Daniel Hansberry.

Members Present:

Daniel Hansberry

Robert Earley

Assessing Staff Present:

Greg Turgiss
Gary Turgiss

Louise Brown
Doug Dame

Michael Mandile
Cheryl Walley

Other City of Nashua Staff Present:

Acting Administrative Services Director Kimberly Kleiner, Chief Financial Officer John Griffin, Deputy Corporation Counsel Celia Leonard

Mr. Hansberry

I'd like to begin before we get down to business, I would like to acknowledge Kim Kleiner, Louise Brown and Greg Turgiss for the excellent job they did this past Tuesday night, at a special meeting of the Board of Aldermen. They were tasked with presenting an update on the department audit that was done earlier in the year and it was obvious that the preparation that went into the work was outstanding and the presentation itself was excellent. I just wanted to say thank you for a job well done.

Is there a motion to waive the reading of the minutes of Board of Assessor meeting held Thursday April 18, 2019 accept them and place them on file?

Mr. Early

So moved.

Mr. Hansberry

Second, are there any errors or corrections? Seeing none.

The motion would be to accept them as presented.

MOTION BY Robert Earley to waive the reading of the minutes of April 18, 2019 and accept and place them on file.

SECONDED BY Daniel Hansberry

VOTE:

Daniel Hansberry-YES

Robert Earley-YES
MOTION PASSED

Is there a motion to waive the reading of the minutes for the non-public session of Board of Assessor held on Thursday April 18, 2019 accept them and place them on file?

Mr. Early

So moved.

Mr. Hansberry

Second, are there any errors or corrections? Seeing none.

The motion would be to accept them as presented and place them on file.

MOTION BY Robert Earley to waive the reading of the minutes of the nonpublic session of April 18, 2019 and accept and place them on file.

SECONDED BY Daniel Hansberry

VOTE:

Daniel Hansberry-YES

Robert Earley-YES

MOTION PASSED

Mr. Hansberry

To get one more housekeeping detail out of the way. Is there a motion to accept the communication from Charles K Reese, Real Estate Appraiser Supervisor of the Municipal and Property Division from the State of New Hampshire Department of Revenue Administration dated April 19, 2019 regarding 2018 USPAP Report for the City of Nashua?

Mr. Earley

So Moved.

Mr. Hansberry

Second.

MOTION BY Robert Earley to accept the communication from Charles K. Reese, Real Estate Appraiser Supervisor of the Municipal and Property Division from the State of New Hampshire Department of Revenue Administration dated April 19, 2019 regarding 2018 USPAP Report for the City of Nashua.

SECONDED BY Daniel Hansberry

VOTE:

Daniel Hansberry-YES

Robert Earley-YES

MOTION PASSED

Mr. Hansberry

The next item would be the Charitable, Educational and Religious Exemption requests. We were given a list entitled Charitable, Educational and Religious Exemption requests. What I would suggest we do is act separately on the denials, the approvals and then we would deal individually with the two that have no recommendation. We would set aside the Grace Fellowship Church recommendation because there is going to be a minister from that church appearing before the committee later this morning.

Is there a motion to deny the Charitable, Educational and Religious Exemption requests per the list presented at the meeting? With the noted exceptions.

Mr. Earley

I would make that motion.

Mr. Hansberry

Second, any discussion?

Ms. Walley

Those are the new exemptions, correct? Those are not the late filings, on the list? The new exemptions with the recommendation of denial.

Mr. Hansberry

Right

MOTION BY Robert Earley to deny the charitable, educational and religious exemption requests per the list presented at the meeting that have the recommendation of 'deny' with the exception of the Grace Fellowship Church property located at 55 Franklin Street, as this will be discussed separately with Pastor Paul Berube at his scheduled appointment with the board later in the meeting.

SECONDED BY Daniel Hansberry

VOTE:

Daniel Hansberry-YES

Robert Earley-YES

MOTION PASSED

Mr. Hansberry

Is there a motion to approve the Charitable, Educational and Religious Exemption requests per the list as presented at the meeting?

Mr. Earley

So moved.

Mr. Hansberry

Second, and discussion?

MOTION BY Robert Earley to approve the charitable, educational and religious exemption requests per the list presented at the meeting that have the recommendation of 'approve' with the exception of the Grace Fellowship Church property located at 55 Franklin Street, as this will be discussed separately later in the meeting with Pastor Paul Berube at his scheduled appointment with the board.

SECONDED BY Daniel Hansberry

VOTE:

Daniel Hansberry-YES

Robert Earley-YES

MOTION PASSED

Mr. Hansberry

Just for the record, we are going to act separately on the Korean Church, the Main Street United Methodist Church and the Grace Fellowship Church. They were omitted and are going to be dealt with on an individual basis.

Appointment – The Youth Council regarding the late filing of the 2019 required A-9 form for the charitable property tax exemption

Mr. Hansberry

Is the 8:30 appointment here from the Youth Council, is the Youth Council representative here?

Mr. Szetela

Yes.

Mr. Hansberry

Do you mind if we bring them forward early, Mr. Early?

Mr. Earley

No, that's fine.

Mr. Hansberry

If you have no objection, come right up. My name is Dan Hansberry and this is Bob Earley.

Ms. Harrison

My name is Beth Harrison, Director of Finance for the Youth Council.

Mr. Szetela

I am Larry Szetela, I'm Treasurer of the Youth Council.

Mr. Hansberry

OK and it is your letter that was submitted, correct?

Ms. Harrison

Yes

Mr. Hansberry

Do you want to address why the submission was late?

Ms. Harrison

Our Executive Director left the agency in September of this year after 22 years at the agency. I am very new to the position of Director of Finance and did not realize the deadline for this particular request. Our new Executive Director did receive the email but we have switched over to a new system and did not get that in time to the old executive director's email to file this form. Larry is an accountant and I think it was tax season at the time of the deadline for this. It is not something we have ever missed the deadline for in the past. It truly was a mistake. It was something in the past we have not ever in the past missed.

Mr. Szetela

We have always been compliant.

Mr. Earley

I know the letter came in the next day, how did you happen to realize you missed the deadline.

Mr. Szetela

I just thought about it for one reason or another. And then on the 16th I called Donna. This was usually taken care of by either our Executive Director, or our then Finance Director who had been with us for a long time. The both had been with us for a long time and for the two new people this was something new.

Mr. Earley

Sure.

Mr. Hansberry

I just got to say this once since because there are six different parties come forward. The City does go out of its way, and I hear what you have said, to remind you there is a notice sent out in January. There's a notice sent out in early April. There is no requirement that we do that.

Someone in the office had contact with the Manchester office, for example, and they make no effort to contact to religious or charitable organizations. Going forward, if you could mark that on the calendar.

Beth Harrison

It has been added to our general organizational calendar at this point, as an audit item. It is already put on our calendar for next year in March. We are very new to our positions and did not realize it was something we had to do. I apologize, we are new the role and Betsy was there 22 years and she had always kept up with that and knew that was part of the building. Nicole, my predecessor, had also been there for a long time before me too.

Mr. Hansberry

OK, it puts the Board in and awkward position and don't want to play the heavy. We realize that everybody that is coming forward contributes a tremendous amount of good but we also have to abide by the laws that are in place.

MOTION BY Robert Earley to accept the late filing of the A-9 Form for the tax year 2019 filed by The Youth Council for their property at 112 West Pearl Street, as the reason for this late filing is due to 'accident, mistake or misfortune' as stated in RSA 72:23-c.

SECONDED BY Daniel Hansberry

VOTE:

Daniel Hansberry-YES

Robert Earley-YES

MOTION PASSED

Appointment - Makelt Labs regarding the late filing of the 2019 required A-9 form for the charitable property tax exemption

Mr. Hansberry

If you could go over the reasoning?

Ms. Cote

We have two new board members that just started, and the two others, less than a year with me being one of them. The two others that left were on the Board since the inception of Make-It Labs and we didn't see anything until Cheryl reminded us that we were late. I got right on the ball and tracked down the old board members to ask if this form needed to be filled out and they said yes. I took care of it and it is on our calendar now and bookmarked every year with a 10-day lead time to get this set up. We have one extra board member now that we voted in so we have extra help.

Mr. Hansberry

Could you tell us a little bit about your organization?

Ms. Cote

Make-It Labs is a community maker space. We do a lot of community outreach for STEAM for people in the area, kids. We are an incubator space for start-ups and we offer our office space in our conference area to use, because we have conference rooms and our equipment.

Mr. Hansberry

Is it a national organization?

Ms. Cote

No, it just is local, Nashua only. Make-It Labs. There is a maker movement so there are other organizations that do this now. They are all a little different, ours does more with businesses and try to do kid things. Our space has a lot of dangerous equipment in it, like tools and metal working and welding and that sort of thing. In the summer we do have camps and vacations that come in for kids.

Mr. Hansberry

Do you rely on donations and grants?

Ms. Cote

Member fees. It is like a gym membership to use all the tools. You pay a monthly fee and you can use all the tools, you get trained on them if you don't have the experience. A lot of our members that are engineers on our board, I'm the only non-engineer on the board, and the only female too. They fix things themselves. If we have a donation like a really nice laser cutter that is broken, they'll fix it.

Mr. Earley

Can the members be any age?

Ms. Cote

18 and up, we had a high schooler but when he was there, he had to be with his parents to monitor him and make sure he was watched.

Mr. Earley

Just citizens of Nashua?

Ms. Cote

No, anyone can be a member. Most of our members are in Nashua and we also offer Nashua residents a discount. We just finalize our Lease with the City, it took a year and a half to get that finished because we put on \$320,000 renovation for the second floor that we are just finishing up. That will be an additional community conference room and small offices for people to rent.

Mr. Hansberry

Are you down on Crown St?

Ms. Cote

Yes, 25 Crown St., where the new park & ride is. That was another issue. Our delineation of what area we are leasing changed huge, it shrunk. We can some of the parking in the back now that it is a parking lot for the community, park and ride. That was just finalized just about two months ago by the Board of Alderman. There was a lot of little things happening at that time, the 2 oldest board members stepping down and the lease, which I was helping with in the last year, just a lot of stuff. I've made sure it is on the calendar so it doesn't happen again and all of the new board members have 3-year terms, so that they stagger so people that when new people come in, they will remember this will need to be done, and we have never been late before.

MOTION BY Robert Farley to accept the late filing of the A-9 Form for tax year 2019 filed by Make-It Labs for their leased property at 25 Crown Street, as the reason for this late filing is due to 'accident, mistake or misfortune' as stated in RSA 72:23-c.

SECONDED BY Daniel Hansberry

VOTE:

Daniel Hansberry-YES

Robert Earley-YES

MOTION PASSED

Ms. Kleiner

Mr. Hansberry, I was wondering if there would be an opportunity to take Gary Turgiss, as he has a 9:00 AM appointment.

Mr. Hansberry

Sure, we can ahead to that. Gary if you could come forward.

The first one is Woodland Dr?

Gary Turgiss

Yes, first 36 Woodland Dr. Any questions on that one? I'm recommending approval to reduce the assessment to \$284,400 equalized.

Mr. Hansberry

Ok, Woodland. Where is that?

Gary Turgiss,

It is off Dublin, the Dublin Ave. area.

Mr. Earley

Gary, when the owner gives a number of 270,000, are they thinking of the equalization ratio?

Mr. Turgiss

I believe in this case that was their market value, not counting the equalization ratio.

Mr. Earley

I would generally be, I would think that would be a common thing.

Mr. Trugiss

Yes, that is common. The number they come up with is market value or an assessed value. In this case it was the market value was stated at 270,000.

Mr. Earley

That is an 11% reduction, it looks like.

Mr. Turgiss

Yes.

Mr. Hansberry

Any other questions?

Mr. Earley

No.

Mr. Hansberry

I would prefer to formally accept these to a motion. Do you have a problem with that?

Attorney Leonard

No, not at all

Mr. Hansberry

It doesn't seem like we've done that in the past but I would feel prefer to do it that way.

Attorney Leonard

Ok.

MOTION BY Robert Earley to accept the abatement reduction for the property located at 36 Woodland Drive to \$284,400.

SECONDED BY Daniel Hansberry

VOTE:

Daniel Hansberry-YES

Robert Earley-YES

MOTION PASSED

Mr. Hansberry

Next one, Gary, I have got is 22-24 Harbor Ave, that is correct?

Mr. Turgiss

Yes, that is correct.

Unknown Female

I would just like to say thank you. I have been waiting since November. Gary has been in touch with me the entire time. I just want to say one thing. I think it was shame on you for raising it so high. \$2,200 in one year. I was in shock when I opened it and I want to just say thank you.

Ms. Walley

You are the owner of 36 Woodland Drive.

Unknown Female

Yes

Mr. Hansberry

Sorry, go ahead.

Mr. Turgiss

22-24 Harbor Ave. I came up with an market value estimate of \$277,000 and equalized at \$262,600.

Mr. Earley

Gary, was there any consideration for the impact of the worsening neighborhood?

Mr. Turgiss

The worsening neighborhood is basically is his recommendation.

(Noise of phone ringing)

Ms. Walley

Is that a phone?

Attorney Leonard

Yes, it's the conference phone dialing in. Maybe you can turn it off.

Mr. Turgiss

OK, to answer the question about the worsening neighborhoods, the comparables that I used on Palm St. and Central St. and are similar neighborhoods to the Kehoe Ave. and Harbor Ave. with the commercial impact on there was no real worsening neighborhood that I could really see.

(Phone ringing again)

Ms. Walley

I've never even dealt with that phone, I have no idea.

Mr. Hansberry

Thank you. Gary, in the pictures, do the two houses represent the 4 units?

Mr. Turgiss

No, just the one.

Mr. Hansberry

There are 4 units in that one property?

Mr. Turgiss

That is correct. The house that is to the right is on the other street. I don't remember the name of the street. This is the front of his house it's actually on Harbor Ave. There are 4 units in it. The units are broken up on the first-floor front and rear. There is a 4 room 2 bedroom unit on the second floor in the rear, there is a 3 room 1 bedroom unit on the first floor unit in the rear, a 4 room 2 bedrooms on the first floor in the front and 4 room 2 bedroom unit on the second floor in the front. So, it is split.

Mr. Earley

Reversed?

Mr. Turgiss

Yeah, the front of the house has first floor, second floor has two units and the rear of the house first floor and second floor has two units. They are not very big, they are only 4 rooms.

Mr. Hansberry

Any further questions? So is there a motion on this property?

MOTION BY Robert Earley to accept the abatement reduction for the property located at 22-24

Harbor Avenue to \$262,600.

SECONDED BY Daniel Hansberry

VOTE.

Daniel Hansberry-YES

Robert Earley-YES

MOTION PASSED

Mr. Hansberry

Then you have a lot right?

Mr. Turgiss

Yes, this is a small lot, mostly hot top. The gentleman uses the lot for parking for the units at 22-24, because there is no parking for 22-24 Harbor Ave. This is a small lot and only 3 cars basically fit on it. He did not give any information to show that the assessment of \$13,800 is in excess.

Mr. Hansberry

When you walk into what is the front door of Nashua Lumber, there is like a parking area right across the street, a storage area in the past and used for lumber. Which is near the Marshall Street end, this is this at the opposite end?

Mr. Turgiss

This is directly across the street from the house on Harbor Ave. He is actually on Harbor Ave, but Kehoe is a one-way street that goes up that Nashua Lumber is on. This is on the same side of the street as Nashua Lumber.

Mr. Hansberry

Abutting Harbor Ave, not Marshall St. correct?

Mr. Turgiss

Yes, correct.

MOTION BY Robert Earley to deny the request for abatement for the land located at L Kehoe Avenue.

SECONDED BY Daniel Hansberry

VOTE:

Daniel Hansberry-YES

Robert Earley-YES

MOTION PASSED

Mr. Hansberry

Mrs. Barrett is here from Kings Daughters Benevolent Association. So do you want to come forward Mitzy?

Mrs. Mitzy Barrett

Sure

Mr. Hansberry

It is pretty clear in the letter but maybe if you could just summarize the letter and explain why the form was late?

Mrs. Barrett

Kings Daughters Benevolent Association has existed in Nashua since 1894. We are a group which works for the children of Nashua, and some of the surrounding towns but predominantly it is a Nashua-based organization. Unfortunately, over the years our membership has dropped from 55 people to 15, all of whom are volunteers, have no paid staff. The treasurer is responsible for all those activities, I am unfortunately am that person. During this time frame a few things happen one I did not receive that phone call, which I depend on every year, from Cheryl until the day after it was due. I was not on the list to get a call, that is not an excuse that is just what happened. Unfortunately, I was having a great deal of medical issues involving my back, my knees, etc., etc. There were other things going on at the same time. So, I was neglectful in doing that. We have since this happened added two people from our group to her list, the treasurer and one of the corresponding secretaries. So that we will have someone to remind me, if I don't remember but I think I will. We have never missed before. I'm embarrassed to admit it because I have been involved with this city for a long time and it's embarrassing to have to admit it but I was dealing with medical issues as well as other things that were happening in the community. I missed that one and that's it. It won't happen again because we now have three names on her list of people to call and I can not say enough about the fact that she does do remind us about that. Especially since we are a small organization who has..

Mr. Earley

Is it a phone call you get or an email?

Mrs. Barrett

An email. She sends an email and this year we didn't get it and I don't know why.

Ms. Walley

Now we have 4, we have yours and 3 additional.

Mrs. Barrett

And we have mine, the presidents, and the corresponding secretaries.

Mr. Hansberry

This is an example of an organization that goes way back and they were pioneers really in the field of special education and servicing kids early on who had been neglected and they were out-front on that. That's why it's so hard to do this.

Mrs. Barrett

I understand. The property we own is 40 Arlington St. at one time way back, if you want to go way back, we had a children's orphanage, Then the State's requirements became such that we could not afford to maintain that service there so we leased the building to Mount Hope School. Mount Hope School now uses it and when Mount Hope School was finally phased out then we let the building be used by the Adult Learning Center and they carry on their alternative high school program there. We are very harsh landlords, we charge a dollar a month so it's twelve dollars a year to use that building. We do all the maintenance and we take care of everything for them. That's part of why we...

Mr. Earley

What is the address of that?

Ms. Barry

40 Arlington St., right next to Dr. Crisp School.

Mr. Earley

So, 52 Wood St., is that another?

Mrs. Barrett

That is my address, that's my home. As I say we have no staff. It's all volunteers.

MOTION BY Robert Earley to accept the late filing of the A-9 Form for tax year 2019 filed by Kings Daughters Benevolent for their property at 40 Arlington Street, as the reason for the late filing is due to 'accident, mistake or misfortune' as stated in RSA 72:23-c.

SECONDED BY Daniel Hansberry

VOTE:

Daniel Hansberry-YES

Robert Earley-YES

MOTION PASSED

Mr. Hansberry

Thank you very much for coming in Mitzy.

Mrs. Barrett

Thank you all very much.

Mr. Hansberry

Has Grace Fellowship arrived? Do you mind meeting a little early, coming forward now?

Pastor Berube

No, that's fine.

Mr. Hansberry

Why don't you come forward and join us. I'm Dan Hansberry and this is Bob Earley and you know Doug Dame.

Pastor Berube

Yes, I do.

Mr. Hansberry

The question is whether the church should continue to get the tax exempt religious exemption and we would like to hear your reasoning as to why you think it should continue.

Pastor Berube

Be glad to, good morning first of all and I'd like to say that we are a little confused in regards to the consistency of application of these because historically when we bought the building originally from Nashua Corporation, it was established as a ministry center that ultimately grew into a school we operated for 20 years and the school was a very vibrant part of the community but it was a part of the ministry that was established way before, we've been here 35 years, and the building originally was ministry based that ultimately morphed into a school. Then we moved the ministry base out. We had 20 very, very good years. To give you a little bit of the history, and unfortunately the enrollment over the last four years with the advent of charter schools and different considerations there which had been good for the community in some ways but for our ministry or school it's hard to compete with zero vs. \$7,000 or \$8,000 a year. Because of that the viability of the school to continue was questionable. After a couple years of deliberation, we ended up closing the school down and the building is up for sale so we are hoping it will sell shortly. But we are still operating there in some measure and we have four congregations. We have the original congregation I started 35 years ago, we have an Indian congregation which is part of or ministry, not outsiders, them is us. We have a Brazilian congregation and a Slavic speaking congregation. Our Indian congregation has been meeting there multiple times a week in the basement and also on the first floor. The top two floors, give you a little understanding of the layout of the building it's 40,000 square feet, the footprint is 10,000, so essentially you have got four 10,000 square foot sectors. We vacated the top two floors, second and third floors, in the basement we have a meeting hall that is approved for 250 people, I believe. The first floor is still in classroom mode and we do use them for, as I said, Indian services, trainings, daily vacation bible schools so there is some real-time ministry application and if you go to our application that was submitted to you we check off religious, educational, educational meaning religious training, and we have never stopped doing that. We still use the building for that.

Obviously once we sell the building that will be a moot point, but at this point in time our question is when we originally bought the building and used it for ministry training considerations and admin and all the rest, the floors that weren't being used at the time were not taxed and so either there is a change in policy. For us we say what changed? Because in the development phases, in those times, we were not charged for the floors, and it took us honestly, we phased it and so we did one floor and we built up the next floor and we did all the work ourselves. We couldn't really contract too extensively and that is how we built the school ultimately. It's not consistent with past protocol by way of what was processed with us in days past. We are wondering is there, according to RSA 72:23, is there a clause that says every square foot has to be used for it to be considered. Again, we are not renting to anybody, we are not drawing any, ministry considerations are still going on there, them is us. Part of our operation part of our team, and we are just wondering if there is a clause that says every square foot has to be used then we still have two floors, 20,000, that are indeed being used and yet my understanding is that we're going to be taxed for all four floors. It just didn't seem consistent with past policy and procedure so I wanted to make an appeal for clarification, consideration and just on a grander scale, we realize that with the tax consideration the City has lost the tax base with us being in there 20 years and yet if you look at 20 years at \$50,000 a year, that is a million dollars. Yet the value that we brought to the city our education of our students saved the City \$20,000,000 over the same period of time. Had the City been paying for those considerations and so we feel like, well it would be good for that ultimately back on the tax base of the city for cash flows and these things, but in the mean time we've been good citizens. We've been trying to be supportive about what is happening here. We're sorry we couldn't keep the school going, we really wanted to but our real ministry consideration is still happening there. We've been here for 35 years and have not stopped a day in trying to benefit the City in a great way. So, we just want some clarity on the floor considerations. The usage has not changed. Maybe it's changed from having a viable school but the religious considerations of our application still stands as previously and what is different is our question.

Mr. Earley

We can't speak for decisions that were made by previous boards. This request comes up annually, I believe. Once it's agreed it still has to come every year. The situation is that the building looks significantly empty and the fact that it is on the market brought into question how much ministry is actually being done there.

Pastor Berube

Right, reasonable question and my answer to that is that we are using two floors, not four.

Mr. Hansberry

Are you finished reverend?

Pastor Berube

Yes

Mr. Hansberry

Doug.

Doug Dame

Yes, thank you Mr. Chairman. I was asked to go out and do an inspection as part of an exemption audit. As the result of my just surfing the internet on commercial real estate sites I was noticing the building was up for sale. I discovered that in January of this year. I was asked by Cheryl to go out and take a look at the property and I did that on April 18, 2019. I found the property to be in a similar state to what the listing sheet online showed which showed that the building, the floors were principally vacant. I learned that the school had closed as a school in June 2018 and that there was an attempt to put the building on the market and to try to market the space. My research online indicated that the building was under agreement early on in 2019. I've since then learned that the possible sale fell through and that they were continuing to market the building. I inquired as to what uses the floors are being used for and was told that two of the floors were being used by an East Indian ministry once a week for worship and once a week for training. I was also told that there was a woman's quilting group uses one of the floors also once a week. I pointed out that the law says the building must be owned, used and occupied, it's very clear. There was a case here in Nashua involving St. Francis Xavier Church on Chandler St. in which the Bishop of Manchester was involved in that matter vs. the City of Nashua. That matter went all the way up to the New Hampshire Supreme Court and the court indicated that that three-legged stool, each leg of that stool had to be used and enforced, owned used and occupied. Admittedly they say, Pastor Paul says the top two floors are not being used currently. Given the minimal permissible use of the remaining floors brought into question whether or not the exemption should be continued. I don't make those decisions on whether the exemption should be continued or not I just simply bring the facts to the Board and that's what I've done.

Now I understand they are trying to market the building. They are attempting to sell it to somebody else. I think that is laudatory but from a tax standpoint it appears to be questionable as to whether or not, currently, whether or not the building's exemption should be renewed.

Mr. Hansberry

The top two floors are not being used at all right now?

Pastor Berube

No, they are totally vacated there's no furnishings, they're empty completely. The bottom two floors are fully furnished and used. Obviously, we have a little difference of opinion as far as usage.

Mr. Hansberry

Can we give them a partial exemption under the circumstances?

Mr. Dame

I thought about that and in dealing with commercial properties or industrial properties that are exempt to any extent, I can recall that Harbor Homes purchased the building on Northeastern Boulevard, across the street from Belletetes Building Materials. It's a building that has a prominent sign outside that says Hello Direct . They have a telephone company in that building that sells equipment I guess. Harbor Homes is an exempt entity and they occupy roughly 50% of the space. The other 50% of the space is leased out to private tenants. The 50% that is leased out is taxable, the 50% occupied by Harbor Homes is not taxable. The entire space is occupied and is being used one way or the other, either by the exempt entity or by the non-exempt entity. There is no question about it. That's an example of a partial exemption and use. I don't see that in this situation.

Mr. Hansberry

Even though two floors are being used, you don't see that?

Mr. Dame

Well, they are being used but to what extent? In the case of Harbor Homes, they are being used on a weekday basis for sure and maybe over the weekend. Harbor Homes has their administrative offices; they also have a clinic in their side of the building. They have two tenants in there who also utilize their space on a weekday basis. Here we have two floors that are admittedly vacant day-in-and-day-out and the other two floors are sparsely used. I do recall the bottom floor which is a finished basement, is set up as an auditorium and it looks like it is being used. I do recall there are various rooms on the first floor above grade are used, but to what extent.

Mr. Hansberry

Here's a question for you, St Patrick's Church at Hampton Beach. Historically, although I guess the dates have changed and I learned this last year, historically had been open from May 1st to Columbus Day, from Columbus Day to May 1st it's closed, its boarded up. It's not being used at all. I'm assuming that they get the exemption year-round for that property but you have a church that for the majority of the year is not being used and get the tax exemption, are there parallels in that situation and this situation?

Mr. Dame

I don't know if they receive the exemption all 52 weeks first of all. Secondly, during the time that they are closed I do not know that they do not have services occasionally. Maybe they don't.

Mr. Hansberry

They boarder it up.

Mr. Dame

OK the boarder it up. At the very least they have furnishings, they have pews. They have statues, statuary, other things on the walls that they continue to have and that has traditionally been a reason for granting exemptions in the past for churches that they are in fact storage.

Mr. Hansberry

Part of what you're saying that should drive our decision is the fact there are two floors that are completely vacant.

Mr. Dame

It should be the overall use of the property. There was something interesting on television regarding what the IRS considers as part of its 501(c)(3) designation for a nonprofit. They have, I am not an IRS law expert by any means, but they have like 14 points that they consider and frequency of use is one of those points.

Mr. Hansberry

Attorney Leonard, do you have any thoughts?

Attorney Leonard

A few, the first of which is I've not researched this fully so if it's something you'd like to receive more of an opinion on I'd be happy to do that. I can tell you that what I do know is that partial exemptions are available. A corollary, although it's not the same as education, dorms aren't, classrooms are, but the question really being how much use is use. Is minimum ok, I suspect, but I reserve the right to get smarter. The minimum use would qualify should you want it to.

Mr. Hansberry

I think I'd like Legal to do some research, is that agreeable?

Mr. Earley

Yes, I'd make a motion to take it under advisement.

Mr. Hansberry

Second.

VOTE:

Daniel Hansberry-YES

Robert Earley-YES

MOTION PASSED

Mr. Hansberry

We'll have legal look into it and see how they advise us how to proceed and we will be getting back to you at some point.

Pastor Berube

Thank you for your consideration and time. Also, if there is a matrix in overlay of usage that needs to be considered in this whole thing, we would like to see it as well.

Attorney Leonard

I'm sorry, I don't understand your inquiry.

Pastor Berube

If there is a way it has to be used so many percent, a certain percentage of the time for it to really be considered to be used, is there a matrix? Is there a method? Many churches in area are meeting a couple times a week and that is all there meeting, is that not sufficient anymore for that status? Is there a matrix for weighing that? I don't know if there is or isn't and if there is, I'd sure love to see it.

Mr. Hansberry

So, you're saying if it's used two days a week that's about 28% so should the other 72% not be tax exempt, that's what you are putting forth. Is that the concept?

Mr. Early

Well, if there is a threshold at which point, if there using it for more time they would get it? I think that is what he is asking.

Attorney Leonard

I think that would be hard to come up with. I think that, and to a large degree you don't want that. There is always factual consideration which doesn't always lead to some of the black and white. Sometimes it can be more comfortable but the grey allows for more unique circumstances to be considered so I don't think that would come up.

Pastor Berube

Point taken and thank you for your time.

Mr., Hansberry

Thank you very much for coming in.

Mr. Hansberry

OK, the Korean Church. Is there anybody here to speak on behalf of the Korean Church?

Do we have a motion on the Nashua Hanmoum Korean Church?

Ms. Walley

They filed late. They are also on your agenda for a parsonage issue.

Mr. Earley

44 Cadogan Way.

Ms. Walley

This is their second time filing late.

Mr. Hansberry

One of the questions, Bob, is the parsonage is in a condominium complex. Cadogan Way is in Meadowview Estates. That is where the parsonage is located. It's off East Dunstable Rd., in that general area. If you're familiar with that area and the church is located at 555 Broad St. This is one thing to clarify, Cheryl. There sharing a church, is that correct?

Ms. Walley

Yes, another Baptist church.

Mr. Hansberry

So, I guess the question I have with that as far as the parsonage being an issue is the school district. Years ago they used to rent out space on Sundays or on weekends for churches that did not have a building. They could hold their services in one of the schools. Last year in January, on my way to Florida, we stopped over in Virginia and we got up for breakfast Sunday morning and I hear music in one of the function rooms in the hotel is being used for church services. There renting that out because, because apparently, I'm guessing the church doesn't have a church where they can hold services regularly. Where this is a temporary setting, a long-term temporary setting, all of the sudden they could be having services at the Bicentennial Elementary School if the school district still allows it and he would be within walking distance of it, or they could be renting a function room at the Radisson Hotel that used to be the Sheraton Tara and he'd be close by so I guess that is what I'm struggling with that, were it is a temporary location how do you deal with that fairly?

Mr. Earley

We have three situations similar to this, right?

Mr. Hansberry

One we have acted on because that was in the group of denials. The church in Litchfield, so we have taken care of that. That's another one I do want to address when we get to that. I have a question about that. Anyway, that's my thinking on it Bob.

Mr. Early

I agree.

Mr. Hansberry

It does seem like he was given a responsibility where the magnitude of it is overwhelming based on what he put in the letter to us, as far as what he had to organize. It's going way above and beyond his normal clerical duties.

Ms. Walley

Would that be something you would want to ask Celia about?

Mr. Hansberry

Did you want Attorney Leonard's input on that?

Mr. Earley

Sure.

Ms. Leonard

Ok, please orientate me.

Mr. Hansberry

He is at Exit 1, the church that they use is at Exit 6, it's out near the Hollis town line way up on Broad St. So when you read a ruling at the bureau of land and taxes we used at the last meeting. In the ruling, it involved a Pelham case, but the ruling was that the parsonage should be on or near the church property.

Attorney Leonard

Right, but there is a temporary issue.

Mr. Hansberry

They do not have a permanent church. They are using, I guess it is a Baptist church using another Baptist sect church so they don't have a permanent home.

Attorney Leonard

Where are their current services? Do we know?

Mr. Hansberry

At 555 Broad St.

Attorney Leonard

Ok, so that is fairly, yeah that's the one and six. Do we know if they have utilized other function areas for their services in the past? Or have they been at this particular church for a while.

Mr. Hansberry

I don't know the answer to that question. Cheryl, do you?

Ms. Walley

To my knowledge, no. It's always been. I've asked that question a few times. I've actually called at 555 Broad St. when I first began to confirm they are there and was told yes, they do use space in the church. I've never been told it's been anything different than that.

Attorney Leonard

Do we know if it is pursuant to a lease or just an agreement?

Ms. Walley

I don't know that.

Attorney Leonard

You don't know? OK. I agree with you, the question really is where they don't have a permanent space, if it is not a lease, even then it's an active, and this is for the parsonage?

Mr. Hansberry

The parsonage relative to its location to the church.

Attorney Leonard

There was also, as I recall, an inquiry from the other one about the amount of religious activity occurring at the parsonage?

Mr. Hansberry

Right.

Attorney Leonard

As I recall it was a retired clergy. I think that certainly again going into the grey area, one of the many factors to consider and from what I'm gleaning this is a very active minister/pastor whatever is appropriate and a very active parsonage and in fact may be more of the center of the congregation given that they have a temporary location somewhere else for services. Where else are they going to go? They are not going to go to where there is a physical church is where someone may go to in the time of need expecting to have or hoping to have a minister available, they know they have a temporary setting right? So they are not going to go to that other setting they may very well go to the parsonage because that is the fixture for the congregation. I think in terms of those facts I think it's distinguishable that, that is the fixed area of this congregation. An active minister at that location. Those are the things you can consider. I think you can distinguish it from the prior circumstance.

MOTION BY Robert Earley to approve the 2019 religious exemption request filed by Nashua Hanmoum Korean Church for their property at 44 Cadogan Way as this meets the criteria set forth in RSA 72:23.

SECONDED BY Daniel Hansberry

VOTE:

Daniel Hansberry-YES

Robert Earley-YES

MOTION PASSED

Ms. Walley

Are you going to consider the late filing of this A-9? Not only the fact if it's religious but they filed late.

Mr. Hansberry

Ok, so we have to do the A-9 part of it.

MOTION BY Robert Earley to accept the late filing of the A-9 Form for the tax year 209 filed by Nashua Hanmoum Korean Church for their property at 44 Cadogan Way, as the reason for this late filing is due to 'accident, mistake or misfortune' as stated in RSA 72:23-c.

SECONDED BY Daniel Hansberry

VOTE:

Daniel Hansberry-YES

Robert Earley-YES

MOTION PASSED

Mr. Hansberry

The next one I have is Great American Downtown. Is there anyone here from Great American Downtown? No body's here from Great American Downtown.

I have a letter from Paul Shea, based on the letter he had every intention of filing the A-9 on time. He was driving a child to child care or to school when the child became ill and completely changed his plans for the day, so that would certainly fall under misfortune I would say.

Mr. Earley

Right and he filed on the 17th, two days later.

MOTION BY Robert Earley to accept the late filing of the A-9 Form for the tax year 2019 filed by Great American Downtown for their leased property at 6 Main Street, as the reason for this late filing is due to 'accident, mistake or misfortune' as stated in RSA 72:23-c.

SECONDED BY Daniel Hansberry

VOTE:

Daniel Hansberry-YES

Robert Earley-YES
MOTION PASSED

Mr. Hansberry

The next one is from the First Church of the Nazarene. If you read the letter it is an extremely moving letter. It won me over right away.

Mr. Earley

Right, I agree.

MOTION BY Robert Earley to accept the late filing of the A-9 Form for tax year 2019 filed by First Church of the Nazarene, the Community Chapel for their property at 5 St. Laurent Street, as the reason for this late filing is due to 'accident, mistake or misfortune' as stated in RSA 72:23-c.

SECONDED BY Daniel Hansberry

VOTE:

Daniel Hansberry-YES

Robert Earley-YES

MOTION PASSED

Mr. Hansberry

Is there anyone here from Teen Challenge? Ok, there is no one is here from Teen Challenge.

The thing is you read these letters you just get the impression that a lot of these nonprofits are operating with a skeleton crew and things fall through the cracks.

Mr. Earley

Yeah, this one is a little bit later that they filed but not that far off.

MOTION BY Robert Earley to accept the late filing of the A-9 Form filed for the tax year 2019 by Teen Challenge for their property at 36 Tolles Street, as the reason for this late filing is due to 'accident, mistake or misfortune' as stated in RSA 72:23-c.

SECONDED BY Daniel Hansberry

VOTE:

Daniel Hansberry-YES

Robert Earley-YES

MOTION PASSED

Mr. Hansberry

The next one is the religious exemption which is really just kind of a transfer of ownership from St. Mark Coptic Orthodox Church to St. Mary and Archangel Michael Coptic Orthodox Church, and Greg had actually inspected the property, so if you have any questions you can pose them to Greg.

Mr. Earley

Well, one building is not being used I guess, correct?

Mr. Greg Turgiss

That's correct. It is being renovated at the time. I don't believe they were looking for an exemption on that building.

Mr. Earley

Motion to approve the 2019 religious exemption as requested on the A-9 Form filed by St. Mary and Archangel Michael Coptic Orthodox Church, Inc. for their properties located at 41 and 43 Chandler Street as the properties meet the criteria set forth in RSA 72:23.

SECONDED BY Daniel Hansberry

VOTE:

Daniel Hansberry-YES

Robert Earley-YES

MOTION PASSED

Mr. Hansberry

That's everything that I have, Cheryl, does that sound right? I mean as far as the A-9's go and religious exemptions.

Ms. Walley

Yeah, that completes the late filings.

Mr. Hansberry

OK, we might as well continue under this theme. 6 Brick Manor Drive which is the parsonage for the Main Street United Methodist Church – the question I have on that, is there appears to be a building that maybe at one point was the parsonage for the church on Main Street on the same grounds as the church. Is that building still being used?

Mr. Dame

No that's been demolished, wasn't it?

Mr. Earley

The store fronts right?

Mr. Dame

The store fronts, where the transfer station was and the little diner?

Mr. Hansberry

Yes, that's gone.

Mr. Dame

That was knocked down. Prior to that taxes were paid on that because it was leased.

Mr. Hansberry

Yes but does the church, I know there was a building next to it.

Mr. Dame

That's the parsonage.

Mr. Hansberry

Right, is that building still used?

Mr. Dame

Yes, last time I was in it, it was being used for the religious education center for one thing. I haven't been in it since they have put the addition put on the front or what have you, but I think we have continued on with the exemption on that haven't we? Because it is used for religious education and maybe other uses.

Mr. Hansberry

At what time did they stop using it as a parsonage? Do we know that?

Mr. Dame

I don't know that.

Mr. Hansberry

Do you know that Cheryl?

Ms. Walley

I don't know that they were. When I started the 6 Brick Manor property was the parsonage and the church location was just educational. I'd have to look back at the A-9. But they actually were paying quite a bit of taxes. They had some store fronts so they were only getting a partial exemption on that property. Now it is a full exemption property because they've merged the lots. They've had a lot of stuff done, a lot of renovations so they're actually getting a full exemption on that property.

Mr. Hansberry

I guess the question is, was that building at one point a parsonage? I don't know how far back we'd have to go to find that out.

Mr. Dame

My memory, I believe there was some mention of that perhaps likely back in the early 1900's or 1800's.

Mr. Hansberry

So it's been in essence abandoned as a parsonage.

Mr. Dame

It's been re-used.

Mr. Hansberry

It's been re-purposed, right?

Mr. Dame

From the early 2000's when I became acquainted with that it has been used for various church-related functions, including education.

Ms. Walley

I've actually been in that church on a Sunday one time for services and all the buildings that I saw that I was in, I was getting a tour because I was considering joining and it looks like it was all being used for religious purposes, at that time. That was before the renovations. I didn't see any residence, like a parsonage residence.

Mr. Hansberry

How long ago was that?

Ms. Walley

Probably two years ago.

Mr. Hansberry

Ok. As you walk by the building and you see the church and you see that building, your first thought is, that's the parsonage for that church you know, to the uninitiated, is what you would think.

Mr. Dame

It might have been at one time but it's evolved into other uses for the church since then, I believe.

Mr. Hansberry

Yes, absolutely because they have their parsonage up in Cathedral Hill, I think is where that street is located. I guess the question is if other churches started to give up their parsonages that were on the grounds of the church and moved away, the considerable amount of properties that would be coming off of the tax rolls though and they could still have religious uses for the buildings where the parsonages are or the rectories are. That is probably beyond what we have to think about. Is there an issue with the church being on Main Street and the parsonage being up on Broad Street?

Attorney Leonard

It's going to be the same things we discussed. The different factors.

Mr. Hansberry

I guess we should act on that then Bob. So the 6 Brick Manor Drive needs a separate motion. It would be a religious exemption, right, because it is being used as a parsonage by the United Methodist Church?

Mr. Earley

OK well, I'm kind of torn as well.

Mr. Hansberry

Here is my question. Did they move out because it's downtown? I mean who knows the history of it, it's congested but if you use that argument the chances of that happening are extremely remote. Could St. Patrick's abandon their rectory, could St Louis abandon theirs? Could the Coptic Church abandon theirs and then if they bought comparable houses well now you are up to 1.2 million dollars of property that is coming off of the tax rolls. I think the likelihood of the Orthodox Church or Catholic Church doing that would be extremely remote and probably slim to none but it's an interesting hypothetical question. What happens if there is a movement in that direction.

Mr. Dame

Who owns this parsonage up on Brick Manor Dr.?

Mr. Hansberry

The Main Street United Methodist Church.

Mr. Dame

So it's owned, now is it being used and occupied by the pastor or the reverend? You should default to the standards set by the law. You otherwise would leave the scope of what you are being asked to consider it seems to me.

Mr. Earley

I guess if the law were to change, or if they saw this happening and made a law that said the parsonage needed to be on the property or within a certain radius then we'd have something to go on. Right now it doesn't.

Ms. Walley

That BTLA decision, did it say adjacent to or near? I thought that's what had been pointed out?

Mr. Hansberry

OK, now this is an administrative ruling by the BTLA rather than a Superior Court ruling. I quote, "for a house to qualify as a parsonage, it is reasonable to expect it to be located either adjacent to or near the church seeking the exemption, not as in this appeal a very far distance away", that was the Polham property from 2 weeks ago. If you take that literally, it's certainly not adjacent to and then what is the definition of the word 'near'? Can you walk, is it reasonable to walk from Main Street to Chapel Hill? I mean if you want to do that walk.

Mr. Dame

No, is that still standing? Has that ever gone up to an appeal?

Attorney Leonard

No, that's the final order.

Mr. Hansberry

But I think now at this point there's a long-standing past practice that has been used year after year after year as the parsonage, right?

Attorney Leonard

But past practice is not something you need to take into consideration when you are reviewing it annually.

Mr. Hansberry

OK

Attorney Leonard

You also may reserve the right to get smarter and consider new factors, so it's ok. It's an evolving knowledge base that we all deal with.

Mr. Earley

Celia, I happen to be close friends with a person who is on the board of directors of that church, should I stand away from voting on this.

Attorney Leonard

Where you stand in what I would call a quasi judicial, the judge standard of recusal would apply most likely and that is up to you frankly. If you feel that friendship would impact your decision then you can, if you think it will not then...

Mr. Earley

No, it won't but I just wanted to mention it. I guess I would make a motion to deny the request of Main Street United Methodist Church for the religious exemption for the property located at 6 Brick Manor Drive in Nashua owned by the Main Street United Methodist Church as it does not meet the criteria set forth in NH RSA 72:23.

Mr. Hansberry

Is there a second? No, no second, so the motion fails due to a lack of a second. So why don't we wait until the new member comes on. I think we are forced to do that.

Mr. Earley

OK

Mr. Hansberry

My thinking may come closer to yours two weeks from now too, or it may not.

Mr. Earley

Right, yeah, I agree it is a grey area.

Mr. Hansberry

OK, so it failed due to lack of a second. We just have to remember to be certain to put it on the agenda for two weeks from today, OK?

Ms. Walley

I'll make a note, yeah.

Mr. Hansberry

Alright, so we did the Korean Church, United Methodist and we are going to get some research on Grace Fellowship. OK, we've done Gary's abatements. Captain Mandile to the bridge, please.

Mr. Mandile

Good morning.

Mr. Hansberry

Good morning, how are you?

Mr. Mandile

Good. I just have the one abatement for a condominium at 8 Beaujolais Drive. It is currently assessed at \$249,200 and the taxpayer believes it should be closer to \$225,000. I came in at \$244,000 equalized at \$231,300.

Mr. Hansberry

Any questions?

Mr. Earley

No.

Mr. Hansberry

Is there a motion?

Mr. Earley

I make a motion to accept the revised abatement by Mike at \$244,000 equalized at \$231,300.

SECONDED BY Daniel Hansberry

VOTE:

Daniel Hansberry-YES

Robert Earley-YES

MOTION PASSED

Mr. Hansberry

OK, Doug?

Mr. Dame

I have an abatement application for a property at 158 Amherst Street here in Nashua. The highlights are that this is a small, single-family residence once upon a time that was converted to commercial use. A use exemption was granted to convert the property to a commercial print shop. That's the only commercial use that the property was permitted to have. The owner of the property who is trying to sell it has operated it as such for many years. He has tried to sell this property for four years unsuccessfully. I have a history of the asking prices and he started in 2016 for \$319,000 a year and he's gone down to October 2018 to \$269,500. He currently has the property under agreement with a private party. I have seen the agreement but he doesn't want to disclose any more details regarding who that party is, understandably because it is still an active contract. He did share this with me that the property is under agreement for \$255,000 but it is subject to another commercial use which the buyer is attempting to obtain, so it is dependent on that. Searching for comparable sales and comparable data on this property I took note of another single family residence that was converted located across the street from the subject property at 165 Amherst Street and that is a single family house that is larger than

this one but was converted to a flower shop. I noted what it sold for a few years back at \$200 a square foot, that it was a similar situation to 158 Amherst Street, it was a conversion to commercial use, it required that conversion process and I noted that it sold for \$200 a square foot. In consideration of the outstanding purchase and sale agreement for the subject property and in consideration of the \$200 per square foot, which I applied to the subject property's square footage of land area, which is 1,341 square feet, I came up with a value indication of \$268,200 which is somewhat similar to the original asking price of \$269,500 but \$269,500 equalized at 94.8% resulted in a market value indication of \$255,500. Through negotiation I presented this to the tax representative and to the taxpayer, who is the Sullivan property and they agreed to it. A property like this is unique in that there is not a lot of comparable sales around for it. In fact I did a little research and I found one other property and that was at 24A Broad Street which is even an older sale I believe that sold for \$235,000. That would be back in 2015. So, I'm open to questions.

Mr. Earley

How much a square foot would that one be?

Mr. Dame

That was about, let's see. I have it here...that was about \$145 a square foot but that would need to be time adjusted because it was an older sale. And it's similar in that this was a house as well that was converted to commercial use but it's an older sale.

Mr. Earley

I make a motion to accept the abatement as described by Doug for 158 Amherst Street.

SECONDED BY Daniel Hansberry

Mr. Hansberry

I don't have any problem with the abatement Doug. Here's the concern, Kim, that I have. This is the second time that we have seen something like this; the other one was the property on Kinsley Street that used to be Dr. Lopez the ophthalmologist's office and it was converted to a tailor shop and a residence and the woman was trying to sell it. She was having difficulty selling it and was going to get a lot less money than what she should be getting for it. This was the second one in what maybe 6 months. It was the week of the New Hampshire Municipal Association. Would you be willing to talk to Planning and Economic Development because I mean these are sole proprietorships. They don't have like an accountant or an attorney or a real estate expert consulting them and if someone is going to put significant restrictions on their property as the tailor did and as the printer has done, they may be setting themselves up to take a major hit down the road. I mean we maybe don't have any kind of legal obligation to say anything, but I think we have a moral obligation. Like this house that Doug's talking about, it sold in the throes of the great depression or great recession rather for \$310,000. Now this gentleman is going to get \$269,500?

Mr. Dame

He'll be getting \$255,000 for it.

Mr. Hansberry

\$255,000 so now that's like a \$65,000 hit. If anything, logic would tell you that house should be worth a lot more money if he paid \$310,000 for it in 2007.

Mr. Earley

Well he probably made money though over the years as a print shop which he wouldn't be able to do because it's a residential house.

Mr. Hansberry

Yeah, now you look at the house and he's completely repurposed it so he couldn't sell it as a single-family home but I think we have an obligation to tell these people as they put these restrictions on the property, it is going to be very difficult for them to sell it because they have to have those restrictions lifted and then in one case, I forget what the tailor's property was going to be changed to, it was going to be changed to some other type of business?

Mr. Dame

She, Ms. Chen, wanted to reduce the assessment because it had been boosted up so high and my argument at that time was that perhaps KRT didn't understand that that property had only one use permitted by zoning, because the underlying zoning was RA in that case. There's an underlying residential zoning for this property also and that's why...they can go to the zoning board to obtain a use variance but frequently that variance pertains to only one possible use, the variance that they've received. This is the information I am getting from Carter Falk in each instance. In this instance and in the case of the 6 Kinsley Street property.

Mr. Hansberry

But is that something we can do? At least alert the person to the fact that down the road they may have considerable difficulty selling that house?

Ms. Kleiner

Well, if it's acceptable to the board I think what I'd like to do is maybe Doug and I can have a conversation with Director Marchand and Director Cummings and get their opinion.

Mr. Hansberry

OK, I just hate to see someone take a bath like this.

Ms. Kleiner

OK

Mr. Hansberry

OK, all those in favor signify by saying 'aye'

VOTE:

Daniel Hansberry-YES

Robert Earley-YES

MOTION PASSED

Mr. Dame

Thank you.

Mr. Hansberry

Thank you. I think that's everything for the public session. Correct? There wasn't anybody that we missed that was supposed to come forward and address us correct?

Mr. Earley

I don't think so.

Mr. Hansberry

Alright, Mrs. Ortolano?

Mrs. Ortolano

I have an item that would be public so people don't have to leave. It's just based on what we have discussed here.

Mr. Hansberry

But you had said two weeks ago you wanted to address us in non-public. Do you still want to do that?

Mrs. Ortolano

I do, I am just saying though I don't think every item I have is non-public so I didn't want to be in non-public if...you know I come and I get on the agenda so that if you talk about a bunch of stuff and I hear something I can ask a question so, you know, everyone doesn't have to leave because I just had a question on this piece of paper we just did. You know what I am saying? So this isn't necessarily non-public.

Mr. Hansberry

Alright, it's public.

Attorney Leonard

Well but the board does not have to entertain and answer questions should you not want to.

Mr. Hansberry

But she signed up, I mean she's on the agenda.

Attorney Leonard

Right but I'm just saying, that's....

Mrs. Ortolano

You don't have to answer.

Attorney Leonard

You are correct, when you go into nonpublic it needs to be limited to the reason you went into nonpublic.

Mrs. Ortolano

Right. I don't want to use it the wrong way. That's all.

Attorney Leonard

Right. Well, more importantly the board, it's the board's prerogative to go into nonpublic.

Mrs. Ortolano

Yes.

Attorney Leonard

I just want to remind you there is still some advice of counsel we still need to address at some point.

Mr. Hansberry

Right.

Attorney Leonard

I just wanted to make sure. I know you guys have gone through quite a bit.

Mrs. Ortolano

This religious exemption on Chandler Street that was just done, the only thing I noticed was the property at 43 Chandler was not viewed because they could not get in. So as a matter of procedure that we are all trying to follow, I wondered was a card left at the door and why didn't we not try to go back or why did we process this one so quickly because we did not gain entry. My reason to say that is because when I looked at the property card we haven't been to that house since 2002 so we are almost 20 years since without looking at that property or having an opportunity to get in. And there were some permits pulled, that we don't know what in '18 and

'19 what those permits were used for, because you know people can do stuff, that they only pull a mechanical or plumbing but there might be something more happening inside. So I see permits, I see we haven't been in, I see no one was at the door, but the church was covered because somebody was there. I don't know if somebody at the church could have let him in the house but, you know, did we leave a tag and why did we not try to go back on this one before we just granted the exemption. You do not have to answer these questions but these are the questions I have on process.

Mr. Hansberry

I think historically it has been used as a rectory. It was a rectory for St. Francis Xavier, which was a Catholic church from back to the 1887 and then the Coptic church took it over and continued to use it as a rectory and then it is being transferred from one Coptic church to another Coptic church where it's continuing to be used as a rectory.

Mrs. Ortolano

That is fine. My issue is though you had the opportunity to see a place where permits were pulled and we do not know if the baseline value is correct to give the exemption. I don't know, is the exemption a full exemption? Is it 100% no taxes they pay?

Mr. Hansberry

For the rectory, yeah.

Mr. Earley

Usually yes.

Mrs. Ortolano

OK, I just wanted to...ok that's fine. The other thing I just wanted to make clear, it came to my attention from the City that people are of the impression that I have always pushed to have all the assessors removed. I wanted them all fired and that was one of the reasons why being a part of this board was not a good idea because nobody wants somebody on the board who wants to fire all the assessors. I have never I believe pushed that position forward and I hope that's not the position that you have or the mindset you have, or the opinion. Yes, I have had issues with some specific work of some assessors but I have also recognized that we have some that are working very hard. I have never been of the opinion that a clean sweep is what I was going for. I didn't file my State complaint based on everyone; I filed charges that were very specific and this was my complaint and it took a lot of work and it was very databased. I didn't do this in haste. I tried very hard to work with the City presenting papers and technical data that I was never able to get anyone to respond to. And all of my writings originally until I got to this were really based on data and not targeting an individual or naming individuals but just leaving it to the City or the board to look at the data and say why is this happening. But I was never able to get to that type of discussion or response or answer to any of the letters I put in. You as a board were willing to at least acknowledge that you received one. The Board of Aldermen wasn't even willing to acknowledge that. So and I want you to know something that I found very interesting, when I started all this and I called the State, specifically Chuck Reese, I

was going to come to the Board of Assessors and Chuck said don't go there. You're going to find it very difficult. He said they are not going to help you. He said go to your Board of Aldermen and I did that for two months. I don't know why his opinion was that way. It might have been because we had some very senior members that were not, in his opinion, doing the job the way it needed to be done. All I know is I went to the State and that was the direction I was given. I went to the Board of Aldermen for a couple of months and then realized... I called him up and I said Chuck, I'm getting nowhere with the Board of Aldermen. They don't even recognize my letters and when I send them an email, I don't even get a response back that says thank you for your email. I get nothing. I mean you just don't even know where it went. As a protocol, the aldermen do not respond to anything in writing even to acknowledge receipt of it. So, and then no individual alderman, including my ward alderman would respond to anything. So I said to Chuck I got to go back to the Board of Assessors. I have no choice because the charter says they are the ones in charge and if they are not doing their job then I have to push and push and push at this level because what else am I going to do. I did come back to you and I haven't found it to be great from a response standpoint with any specific letters I have given. None of them have been addressed but that's what ultimately led to this with the State, because I am hoping I can get more specific answers to the concerns because I could not get any in Nashua. I am actually going up there now and going to the ASB (State's Assessing Standards Board) meetings and I am starting to peel away at some of the answers I want, so that has been helpful. I just wanted to put that on the record publicly that my agenda wasn't to fire every assessor in Nashua. I do have specific concerns. So I asked for nonpublic because I was going to address some issues I see specifically with an abatement that was brought last meeting at 7 Auburn Street. I don't care. If you want to do it in public session, everyone's out of the room, I'll do it in public session. If you want to make a motion to go into nonpublic because it is assessor-specific, you can do that. I don't care how you want to do it.

Mr. Hansberry

Are you going to say something that could be potentially damaging to that person's reputation?

Mrs. Ortolano

Well, if you want I think I can try to just not have that kind of dialogue and if you feel it is, stop me.

Attorney Leonard

So if I may, I have another question. So an abatement was granted or denied by this board two weeks ago?

Mr. Hansberry

There was an abatement that was granted to 7 Auburn Street several months ago.

Attorney Leonard

OK

Mr Hansberry

And then with the equalization rate...

Mrs. Ortolano

It was actually granted ten months ago.

Mr. Hansberry

Ten months ago, yeah, so with the equalization rate the adjustment had to be made and brought up to date. So it was actually an abatement that was granted ten months ago.

Attorney Leonard

For which tax year?

Ms. Walley

2017

Attorney Leonard

OK so there was an abatement request for tax year 2017. It was processed? So either granted or denied.

Ms. Walley

Back in June and then another one for 2018.

Attorney Leonard

Ok so back in June 2018 and there was an appeal period where the abatement either granted or denied, if there had been some disagreement with the board's action, it could have been appealed.

Mrs. Ortolano

It wasn't.

Attorney Leonard

Ok, so is your intent to bring up a prior year?

Mrs. Ortolano

My intent is to bring up that they filed another abatement for 2018.

Attorney Leonard

Has that been addressed by the board?

Mrs. Ortolano

That was just addressed two weeks ago.

Attorney Leonard

OK, so a decision has come down as to being granted or denied right.

Mrs. Ortolano and Mr. Hansberry

Yes.

Attorney Leonard

OK, now these are properties you do not own?

Mr. Hansberry

Correct.

Attorney Leonard

Are you the tax rep?

Mrs. Ortolano

No. I have a process question. So how these are being processed.

Celia Leonard

The abatements are being processed?

Mrs. Ortolano

Yeah, how we're looking at the data. You know how I just brought up publicly that did we go to the property, did we leave a property card? These are my questions on these, on the process by which we generated this abatement. I want to address process issues because I think there's a problem with this and I went to the State with it when I had my meeting a month ago and I learned something from them that I think we should know.

Attorney Leonard

I think the State can talk for themselves. I just want to be a little careful that I know it can be very hard sometimes. Full meaning or detail is lost in translation. So where we don't have a representative from the State here I would just caution that I would like to just focus on your thoughts and not so much what was said to you by other people.

Mrs. Ortolano

OK

Attorney Leonard

I am also just trying to get to the heart of what the board process-wise and statutorily...

Mrs. Ortolano

I think you're just going to have to listen.

Attorney Leonard

I think I would ask the same respect. I was still speaking. So we have got in a case where there has been an abatement granted. There is an appeal process still open for 2018, it seems to me that if the taxpayer, and of course the board is free to do that, I think though that where, if you're certain that it wouldn't effect reputation...so it sounds like what you're saying is you want to ask specific questions.

Mrs. Ortolano

Yeah.

Attorney Leonard

This board as you know can't necessarily answer those. Certainly not right now.

Mrs. Ortolano

Well I realize that.

Attorney Leonard

OK, but I think the board can move forward how they feel. They can always stop and go into nonpublic.

Mrs. Ortolano

Yeah. You can if you think that you need to.

Attorney Leonard

Or we can go right there now.

Mrs. Ortolano

If you want I can work right around nonpublic and try to just present it as neutral as possible and if you feel you want to go into nonpublic, do that.

Mr. Hansberry

I always feel nonpublic should be used as limited as possible.

Mrs. Ortolano

I agree.

Attorney Leonard

I agree and I think there has already been some indication. It is my understanding that complaints to the State are confidential in nature and there has already been mention of those in public session so I do think there is basis for moving into nonpublic session.

Mr. Hansberry

You want us to go into nonpublic session? OK.

Mr. Earley

OK, I move that the committee go into nonpublic session to discuss matters which if discussed in public would likely affect adversely the reputation of any person other than a member of this public body, pursuant to RSA 91-A:3, Chapter II-C.

SECONDED BY Daniel Hansberry

VOTE:

Daniel Hansberry-YES

Robert Earley-YES

MOTION PASSED

Mr. Hansberry

I think I would ask that Greg, Cheryl and Louise please leave.

Ms. Walley

OK, thank you.

Mr. Hansberry

There's a lot this year, ok, so I call the meeting back to order and Bob if you want to make that motion at the top of the page.

Mr. Earley

I move that the committee go into nonpublic session to consider legal advice provided by legal counsel either in writing or orally to one or more members of the public body pursuant to RSA 91-A:3 Chapter II, Article 1

SECONDED BY Daniel Hansberry

VOTE:

Daniel Hansberry-YES

Robert Earley-YES

MOTION PASSED

OK, we are in nonpublic at 10:35.

Mr. Hansberry

Alright.

Attorney Leonard

And then a motion to seal the minutes.

Mr. Earley

I move to seal the minutes of the nonpublic session because divulgence of the information likely would render the proposed action and discussion ineffective.

SECONDED BY Daniel Hansberry

VOTE:

Daniel Hansberry-YES

Robert Earley-YES

MOTION PASSED

Attorney Leonard

So we are now back in public session to take up some agreements.

Mr. Earley

We need three different motions:

I move to accept the agreement for 278 Daniel Webster Highway, owned by 278 Daniel Webster Highway LLC.

SECONDED BY Daniel Hansberry

VOTE:

Daniel Hansberry-YES

Robert Earley-YES

MOTION PASSED

Mr. Earley

I make a motion to accept the agreement for 4 Bud Way, owned by Litchfield Vantage LLC.
SECONDED BY Daniel Hansberry

VOTE:

Daniel Hansberry-YES

Robert Earley-YES

MOTION PASSED

Mr. Earley

I move to accept the agreement for 15 Stanwood Drive, owned by Hardy, M.E. and J.A. Irrevocable Trust.

SECONDED BY Daniel Hansberry

VOTE:

Daniel Hansberry-YES

Robert Earley-YES

MOTION PASSED

Mr. Hansberry

Anything else to come before the board?

Ms. Walley

I have all the agreements that were agreed to. I just need your signature on them.

Mr. Hansberry

So we have a lot of signing to do?

Attorney Leonard

I think I am going to excuse myself. Thank you very much.

Mr. Hansberry

Thank you.

Mr. Earley

Thank you.

Mr. Turgiss

Thank you.

Mr. Hansberry

Anything else to come before the board?

Ms. Walley

Nope.

Mr. Hansberry

I would just suggest, Bob, for the work session we should probably wait until the new person's appointed, so they can participate, where it is so close.

Mr. Earley

Do we have any idea how that's proceeding?

Ms. Walley

I didn't know. Did you guys talk about that when I wasn't here?

Mr. Hansberry

No but there's a Personnel and Administrative Affairs Committee on Monday because they always meet the first Monday of the month and then the next board meeting would be, they meets the second and fourth Tuesdays of the month, so it would be the following Tuesday which would be the following Tuesday which would be the 14th so the person should be in place the 16th of May.

Ms. Walley

Who is that being scheduled with? The work session?

Mr. Hansberry

It would be the three board members, Attorney Leonard, she has got to run it by Attorney Bolton first but, and then Kim Kleiner and it would probably be some of you people too to have some input.

Ms. Walley

So that is something that you guys discussed.

Mr. Hansberry

Yeah, the policies haven't been looked at in years and we thought that once we have a full board in place it may be a good idea to go through what we do have for policies and see if anything has to be revised or if there needs to be any additions to the policies.

Ms. Walley

So you're thinking it will be probably with the May 16th public Board of Assessor meeting?

Mr. Hansberry

Well, we were talking about having a work session, so we would probably meet like for the work session the week between the regular board meetings because it will probably be a fairly lengthy process.

Ms. Walley

Yeah true, so we are not going to obviously set a date. You're saying wait to set a date until the other full board member comes on.

Mr. Hansberry

Yeah, right.

Ms. Walley

Alright, good and that's part of the public meeting? We didn't adjourn or anything.

Mr. Hansberry

We haven't adjourned.

Ms. Walley

OK, you want that in the minutes of the public meeting that we wait until the next board member comes on to schedule it?

Mr. Hansberry

Yeah, I guess we are looking at the work session to review current policies and see what adjustments and additions need to be made and we want to wait until we have the full board to act on it.

Ms. Walley

OK, so I won't give any kind of date I will just say we will wait to schedule that.

Mr. Hansberry

Motion to adjourn?

Mr. Earley

Motion to adjourn.

SECONDED BY Daniel Hansberry

VOTE:

Daniel Hansberry-YES

Robert Earley-YES

MOTION PASSED

Mr. Hansberry

We are adjourned at 11:10.

**City of Nashua
Board of Assessors**

Public Meeting Minutes of Sealing Nonpublic – Reputation

May 2, 2019

Present:

Robert Earley
Daniel Hansberry

City employees present:

Chief of Staff/Acting Administrative Services Director Kimberly Kleiner
Deputy Corporation Counsel Celia K. Leonard

Others Present:

Laurie Ortolano, 41 Berkeley Street, Nashua, NH

At 10:13 AM, in public session, Mr. Earley made the motion: "I move to seal the minutes of the non-public session because divulgence of the information likely would affect adversely the reputation of any person other than a member of this public body."

Motion seconded by: Mr. Hansberry

Vote by roll call

Yay: all present

MOTION CARRIED

CHARITABLE EDUCATIONAL AND RELIGIOUS EXEMPTION REQUESTS

<u>ACCT #</u>	<u>PROPERTY LOCN</u>	<u>PROPERTY OWNER</u>	<u>USE AS STATED ON A-9 FORM</u>	<u>RECOMMENDATION</u>
47478	L Perimeter Rd	City of Nashua	Undeveloped Land	Deny
47453	77 Perimeter Rd	City of Nashua	Undeveloped Land	Deny
45007	79 Perimeter Rd (Structure Acct - Tower)	SOUTHERN NH UNIVERSITY	Aeronautics instruction & rental to FAA Land lease to SNHU from Nashua	Approve
47454	78 Perimeter Rd (Land Acct) 85 Perimeter Rd (Structure Acct - Hanger)	City of Nashua	Airport Authority Storage of plane and equipment used in aeronautics instruction	Approve
44998	25 Cornell Rd	SOUTHERN NH UNIVERSITY	Parsonage	Approve
19384	25 Cornell Rd	Tabernacle Church	Land lease to SNHU from Nashua	Deny
47458	85 Perimeter Rd (Land Acct)	City of Nashua	Airport Authority	Approve
52291	168 Kinsley St (unit 105)	St Joseph's Hospital	Health care physician offices	Deny
39793	10 Allds St	Hunt Community	Retirement Community	Deny
19384	25 Cornell Rd	Tabernacle Church	Parsonage	Deny
47843	2300 Southwood Dr	Mary Hitchcock Memorial Nashua Hamnour Korean Church	Provision and administration of health care services	No recommendation
46346	44 Cadogan Way		Parsonage	No recommendation
49160	6 Brick Manor Dr	Main Street United Methodist	Parsonage	No recommendation
47728	55 Franklin St	Grace Fellowship Church	Please see attached A-9 form (multiple uses)	Deny
39519	2 Shattuck St	Front Door Agency	100% affordable housing serving 60% of area income	Deny

Reason for recommendation of approval or denial:

SNHU Acct 47478 - this is empty land and not being used for educational purposes

SNHU Acct 47453 - this is empty land and not being used for educational purposes

SNHU Acct 45007 - Educational Use

SNHU Acct 47454 - Educational Use

SNHU Acct 44998 - Educational Use

SNHU Acct 47458 - Educational Use

St Joseph's Hospital Acct 47458 - Doctor office is not a charitable use

Hunt Community - Acct 39793 - Not a charitable use.

Tabernacle Church - Acct 19384 - Not a religious use

Mary Hitchcock - Acct 47483 - Not a charitable use.

Grace Fellowship Church - Acct 47728 - Property vacant and for sale since 8/18

Front Door Agency Acct 39519 - This property developed with HOME funds, not eligible for tax exemption. See attached City of Nashua Resolution R-95-212