

City of Nashua

Assessing Department



Board of Assessors

Meeting

September 19, 2019



Board of Assessor Meeting for September 19, 2019

Agenda

A meeting of the Board of Assessors is scheduled for Thursday September 19, 2019 at 8:15AM in the Auditorium at City Hall, 229 Main Street, Nashua, NH 03060.

- 1. Fourteenth Meeting of 2019**
- 2. Motion:** To approve the minutes of the non-public and public Board of Assessors meetings from August 29, 2019.
- 3. Motion:** To approve the Board of Assessors Decision Report from the August 29, 2019 meeting as presented.
- 4. New Business:** Ms. Kimberly Kleiner, Administrative Services Director – regarding Division update.
- 5. Communications:**
 - None
- 6. Staff Items:**
 - None
- 7. Unfinished Business:**
 - None
- 8. Appointment:**
 - Ms. Laurie Ortolano
- 9. Comments by Members of the Board**
- 10. Possible Non-Public Session**

**Minutes of the Board of Assessors
Meeting of August 29, 2019**

A meeting of the Board of Assessors was held on Thursday, August 29, 2019 in the Auditorium of City Hall. The meeting was called to order at 8:15 AM by Chair Daniel Hansberry.

Members Present:

Daniel Hansberry

Robert Earley

Paul Bergeron

Assessing Staff Present:

Greg Turgiss

Doug Dame

Lynn Cameron

Gary Turgiss

Louise Brown

Other City of Nashua Staff Present:

Administrative Services Director Kimberly Kleiner, Deputy Corporation Counsel Celia Leonard

Mr. Hansberry

Good Morning, welcome to the August 29, 2019 Board of Assessors meeting. I am Chairman Daniel Hansberry and joining me this morning to my extreme right is Lynn Cameron who is the acting coordinator for the board this morning, board member Paul Bergeron, board member Robert Earley, Deputy City Corporation Counsel Celia Leonard to my left and to my extreme left is Kim Kleiner who is the Director of Administrative Services and part of her responsibility is oversight of the Assessing Department.

This meeting is recorded by a written transcript and audio tape. Please direct all testimony into a microphone and only one person speak at a time. If you do not already have a copy of today's agenda, please feel free to get a copy located by the entrance to this room. Today we will be hearing requests for abatements from property owners who are disputing their assessments and approvals/denials of exemptions and/or credits. A decision may be taken under advisement and involved parties will be notified at a later date. Per the City of Nashua bylaws, a minimum of two or more affirmative votes are required to approve any application. In addition, this board will hear any and all scheduled cases as long as quorums of two voting board members are present at this meeting. Any citizen has the right to contest a decision that this board makes. To appeal a municipality's decision on an abatement application a taxpayer must appeal to either the Board of Tax and Land Appeals or to the Superior Court, but not to both. Please contact the Assessing Department for more information. Please

direct all testimony to this board and not to anyone in the audience. If you have questions they are to be directed to the board and we will get them answered. When directing testimony to this board please announce your name and address clearly for the record. Please silence or turn off your cell phones. If you need to have a conversation please feel free to step out into the hallway. Ms. Cameron, are there any changes to today's agenda?

Ms. Cameron

There are not.

Mr. Hansberry

Thank you. Does anyone have any questions before we begin?

Is there a motion to waive the reading and approve the minutes non-public and public of the board of assessors meeting minutes from August 1, 2019, accept them and place them on file?

Mr. Earley

So moved.

Mr. Bergeron

I'll second.

Mr. Hansberry

Are there any errors or corrections? Seeing none, all those in favor signify by saying aye.

Mr. Earley, Mr. Hansberry, Mr. Bergeron (simultaneously)

Aye.

Mr. Hansberry

Opposed? – Ayes have it, motion carries.

Is there a motion to approve the Board of Assessors Decision Report from the Thursday August 1, 2019 meeting as presented?

Mr. Earley

So moved.

Mr. Bergeron

And I'll second.

Mr. Hansberry

Any discussion? All those in favor signify by saying aye.

Mr. Earley, Mr. Hansberry, Mr. Bergeron (simultaneously)

Aye.

Mr. Hansberry

Opposed-Nay. – Ayes have it, motion carries.

New business, Ms. Kleiner, Administrative Service Director, is going to provide us with a division update.

Ms. Kleiner

Good morning, thank you very much. You have in front of you a memo containing most of this information but for the public, that may be watching, I'll discuss it briefly. The first item that you also received attached to the memo is the Assessing Department's new monthly newsletter. We will be issuing this newsletter monthly. People may subscribe by going to the Assessing Department page on the city website. The intention is to keep residence informed during the full measure and list and reval. Also, to include important dates and deadlines; notice of changes and updates within the department and general information to increase transparency regarding the overall assessing function. Any questions related to any items in the newsletter can be emailed to assesshelp@nashuanh.gov. On Tuesday September 3rd some members of the Assessing Department and the IT Department, those that are working on the Patriot AssessPro upgrade, will meet with Patriot's implementation team. The project's on schedule. Discussion will focus at this meeting on the project timeline going forward, training schedule and how it will integrate with other city software. The first introductory training session for all of the assessing staff will be split between September 4th and September 5th, approximately two hours each day. As you know the Board of Alderman approved the bonding request to fund the full measure and list and reval at their meeting on August 13th. Attached and on your desk today is a copy of the request for proposal, the RFP, which was released yesterday. We obtained a list from the New Hampshire Department of Revenue website of over 20 firms that are certified to do business in New Hampshire and informed them of the RFP. The bid may be found on the city website. Also, on your desks this morning, we apologize for probably the overload of information, you'll find our new procedural manual. Inside the manual is

divided into two sections, the administrative staff function and the function of the assessors. We welcome any questions the board may have. I want to thank all the staff for their time and their dedication, this was a big process and for the help and guidance of experts that assisted us along the way. Please know that this is a living document. There will be updates and additions as needed. Due to the cost of preparing these binders there will be one copy of the manual for public viewing at the assessing counter. The administrative staff and assessors have a considerable workload in front of them. Building permits, spring reviews, scheduled inspections, sales reviews, abatement appeals and software training, just to name a few. They should be commended for their accomplishments. I want to thank the board for your help, continued support and oversight and as always please feel free to call me if there are any concerns.

Mr. Hansberry

Thank you very much. Are there any questions for Ms. Kleiner?

Mr. Bergeron

No.

Mr. Earley

No.

Mr. Hansberry

Is there a motion to accept and place on file the email from Laurie Ortolano to Paul Bergeron dated August 12, 2019?

Mr. Bergeron

Mr. Chairman I would move to accept and place on file that communication. I'm not going to speak to the motion at this time but I may have some comments to make at the end of the meeting on the agenda item for comments by members of the board.

Mr. Hansberry

Is there a second

Mr. Earley

I'll second.

Mr. Hansberry

Any discussion? All those in favor signify by saying aye.

Mr. Earley, Mr. Hansberry, Mr. Bergeron (simultaneously)

Aye.

Mr. Hansberry

Opposed-Nay. – Ayes have it, motion carries.

On to staff Items. First person on the agenda is Douglas Dame the commercial assessor, one of the two commercial assessors for the city. Good morning Mr. Dame how are you?

Mr. Dame

Good morning Mr. Hansberry. I'm fine, thank you.

Mr. Hansberry

You have the floor.

Mr. Dame

Thank you, good morning members of the board. This morning I have a list of denials representing work left over, 2018 abatements that were not settled over the summer months. Roughly the breakdown of these requests for denials they include 22 PSNH abatements which have not been settled. This is part of an ongoing litigation with PSNH that is in the courts and is being handled by the Legal Department. Also, we have 16 abatements from LAW Realty and State Street Realty, it is the Law family transportation and storage entity here in Nashua. I was hopeful that we could have made some kind progress on these during the summer months yet I was informed in earlier part of August that their appraiser is still working on the list of appraisals. Pending completion of his reports we have to formally deny them at this time and they will go to an appeal and be worked on in the future months of the fall and thereafter. That leaves 5 other abatements that are assorted abatements with entities which I have been in discussion with or have received information on in the past and were still working on a resolution of those matters. One of the five are very close to resolving a veterinary clinic that is appealed and located in South Nashua and the other four I will endeavor to continue to working on these in the fall as well. So, with respect to the total of 43 I'm recommending denials at this time.

Mr. Hansberry

Are there any questions?

Mr. Bergeron

No.

Mr. Earley

No Questions.

Mr. Hansberry

Is there a motion to deny the abatements for properties located at various addresses in Nashua New Hampshire per the attached list?

Mr. Earley

So moved.

Mr. Bergeron

And I'll second.

Mr. Hansberry

Any discussion? All those in favor signify by saying aye.

Mr. Earley, Mr. Hansberry, Mr. Bergeron (simultaneously)

Aye.

Mr. Hansberry

Opposed-Nay. – Ayes have it, motion carries.

Does that conclude your report?

Mr. Dame

It does.

Mr. Hansberry

Thank you very much. Next on the agenda we have Mr. Greg Turgiss. The other commercial assessor for the City. Mr. Turgiss the floor is yours.

Mr. Turgiss

Thank you very much. Good morning board. The first one I have is 322 Amherst Street. Is there any questions on that?

Mr. Hansberry

Are there any questions?

Mr. Earely

I don't have any questions on that.

Mr. Bergeron

No, I'm familiar with the building, I don't have any question.

Mr. Hansberry

The building was purchased by Mr. Tong in 1999. He sold it 2 ½ years later in 2002 and nearly tripled his investment. Now it's 17 years later and that same building is worth less than it was worth in 2002?

Mr. Turgiss

Generally speaking, yes. In 2002 the market was strong and the gentleman put a fair amount of money into the building.

Mr. Hansberry

Then it's just a two-story building but the lack of an elevator has a significant impact on the value?

Mr. Turgiss

Correct. It's pretty standard these days to have an elevator in the building and it does limit your clientele and there's no, the woman that owns it now has no intention of putting in any type of stair-lift and it significantly impacts the clientele that they are able to rent to. People just expect an elevator in a two-story building.

Mr. Hansberry

Does it have anything to do with ADA requirements?

Mr. Turgiss

I couldn't speak to that. I don't know what ADA requirements are, as far as the building itself.

Mr. Hansberry

And is this something that would be in the case nationally or is it because the Northern New England states, I believe Maine, New Hampshire and Vermont are the three oldest

states in the country, and does that have a bearing on the lack of an elevator. Because we have an older population would this be consistent across the country.

Mr. Turgiss

I don't think so, no.

Mr. Hansberry

Based on the CMA that you did it, it seems representative of what is happening in the Nashua market. In particular, a two-story office building without an elevator just aren't increasing in value at all then.

Mr. Turgiss

I feel that the lack of an elevator is significantly, like I said it's standard and expected and not having that. The property itself, for April 1, 2018, lacked a tenant. She had trouble finding a tenant cause it was a second-floor unit. She has since found a tenant but at a significantly lower rent because of that situation.

Mr. Hansberry

Your right it was a while ago but that is the second most heavily traveled road in the state for New Hampshire so you would think that would be sought after location.

Is there a motion relative to the property located at 322 Amherst Street?

Mr. Earley

I'll make a motion to accept the staff's recommendation to approve the abatement for 322 Amherst Street.

Mr. Hansberry

Is there a second.

Mr. Bergeron

I'll second that.

Mr. Hansberry

Any discussion? All those in favor signify by saying aye.

Mr. Earley, Mr. Hansberry, Mr. Bergeron (simultaneously)

Aye.

Mr. Hansberry

Opposed-Nay. – Ayes have it, motion carries. Mr. Turgiss.

Mr. Turgiss

The second one I have is also much like Mr. Dame's, various list of addresses that we have not reached resolution at this point and I'm recommending formal denial of them.

Mr. Hansberry

Any questions on that?

Mr. Bergeron

No, no questions.

Mr. Earley

No questions.

Mr. Hansberry

So is there a motion to deny the abatement request of various Nashua properties per the attached list?

Mr. Earley

I'll make a motion to deny the abatement requests for the list as presented.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second that.

Mr. Hansberry

Any discussion? All those in favor signify by saying aye.

Mr. Earley, Mr. Hansberry, Mr. Bergeron (simultaneously)

Aye.

Mr. Hansberry

Opposed-Nay. – Ayes have it, motion carries. Mr. Turgiss?

Mr. Turgiss

The last thing I have is a Warrant for timber that was cut. Ms. Cameron has the paperwork that needs to be signed by the Board. It is property owned by Harris Preserve Homeowners Association.

Mr. Hasnberry

Any questions on that?

Mr. Earley

No.

Mr. Bergeron

No.

Mr. Hansberry

Mr. Turgiss those homes are privately owned, correct?

Mr. Turgiss

Correct.

Mr Hansberry

The people who live on that street, there is a parcel of land that is held in common. Is that what the story is?

Mr. Turgiss

I believe that is correct, yes.

Mr Hansberry

There's a neighborhood off of Ridge Road that has a similar situation where individual homes, they are not part of a condo association but there is a parcel of land that is held in common by the homeowners on that street. This is not a very common situation, is it?

Mr. Turgiss

It is not.

Mr. Hansberry

How big a piece of land is that?

Mr. Turgiss

I don't have it in front of me. It should be on the intent to cut. 18.3 acres.

Mr. Hansberry

Is that land that could be sold off and developed in the future? Is it developable land?

Mr. Turgiss

I would have to research it. My assumption is that it is their green space. It was their density requirement for the other homes. That is my assumption, I don't know for sure, I would have to research that.

Mr. Hansberry

Alright, thank you. Is there a motion relative to the wood lot warrant?

Mr. Earley

I make a motion to accept the adjustment for the wood lot as proposed.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second that.

Mr. Hansberry

Any discussion? All those in favor signify by saying aye.

Mr. Earley, Mr. Hansberry, Mr. Bergeron (simultaneously)

Aye.

Mr. Hansberry

Opposed-Nay. – Ayes have it, motion carries. Does that conclude your report?

Mr. Turgiss

That concludes my report. Thank you.

Mr. Hansberry

Thank you very much. So next we move unfinished business and that is going to be addressed by Mr. Gary Turgiss. Good morning Mr. Turgiss, how are you?

Mr. Turgiss

Good morning, I've had better days but good morning. The property that I have was a property that was tabled back on the meeting of June 27th. It's regarding 14 Massasoit Road. Myself and my colleague, Mike Mandile, went to the property as requested at that meeting to do an inspection of the garage and the home and in the process of doing that we found some data changes and data corrections and are recommending an assessment update. Came up with a market value of \$367,000, equalized assessment is \$347,900. Does the board have any questions regarding this property?

Mr. Hansberry

Any questions?

Mr. Earley

Yes, Gary do you know what the data corrections were? What did they involve?

Mr. Turgiss

I do. I do have the data corrections. The following errors were found, patio, a canopy and an unfinished attic were removed. A half bathroom was added. A portion of the interior walls is plywood paneling, a 12X19 section of the first floor was not heated and therefore changed to an enclosed porch and the label and condition of the detached garage was changed from average to poor. In addition, it was noted that many of the windows are fogged, the frames are rotted and all the windows and frames need to be replaced. The soffits are completely rotted, and need replacement as do portions of the siding. The electrical system, although updated in some areas is mostly low voltage wiring that requires updating and these condition issues warrant additional depreciation. These above data corrections and depreciation lowered the assessment from \$396,800 to \$373,400. We then did a sales analysis on the property and came up with a market value of \$367,000.

Mr. Hansberry

Any other questions? Is there a motion to approve the assessment reduction for the property located at 14 Massasoit Road for \$347,900?

Mr. Earley

I'll make the motion to approve the assessment reduction for the property located at 14 Massasoit Road to \$347,900

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second that.

Mr. Hansberry

Any discussion? All those in favor signify by saying aye.

Mr. Earley, Mr. Hansberry, Mr. Bergeron (simultaneously)

Aye.

Mr. Hansberry

Opposed-Nay. – Ayes have it, motion carries. Does that conclude your report?

Mr. Turgiss

That concludes my report.

Mr. Hansberry

Thank you very much. We have an appointment, Mrs. Ortolano if you would come forward and state your name and address please.

Ms. Ortolano

Laurie Ortolano, 41 Berkeley Street, thank you. I want to start off by thanking Ms. Kleiner for making the new manual available at the assessing desk. Hearing that it's going to be a fluid document will afford those of us in the public interest in following along with the process and the opportunity to do so, that's appreciated. I'd like to briefly speak to the abatement we just listened to that was approved. I think it was very well done. I think it really speaks to some of the issues with the KRT abatement. I'm very happy, Bob, that you asked what were the changes made that you identified and what value did it bring it to. It brought it to the \$375,000 and yet they proceeded to use the sales grid which took it lower it with equalization and KRT was not willing to do that for us. They took it down through way of sales grid that took it to \$622,000, questionably had a home on the sales grid at 4 Elliott because it wasn't a good comp. I asked them to use a better comp and they wouldn't. Then they proceeded to say that we weren't worthy of the equalized value of the \$50,000 difference really didn't make a difference because it fell within the 10%. I think it was a really poor job and I wished we had the opportunity to negotiate with the city the way Mr. Duran had. I think he had that

opportunity because he's a lawyer and it was easy to get it done but our garage was also in very poor shape. That's why Greg came out. He reduced our garage and that was a \$5,000 change, as well as water in the basement was \$7,000. That was an amazing discussion on what they found in that home and I don't know if any of you looked at 1 Massasoit that sold on that street at the same time that property sold. Had you looked at that the difference in the properties were startling and yet the assessments were too close and 1 Massasoit after purchase pulled a \$90,000 permit for a significant increase in the square footage and home improvements. One house was virtually 400, the other was 500 and the difference was night and day. It concerns me that KRT didn't recognize that with a sales point right on the street.

Mr. Earley

Excuse me Laurie, do you know how much land 1 Massasoit has?

Ms. Ortolano

I think it's a little bigger. That street up there is off Indian Rock all the parcels are all large. I think the one that was Mr. Duran's property was 1.1 or 1.2 acres and I believe the other one on Massasoit is almost identical.

Mr. Earley

This one is almost 2 acres.

Ms. Ortolano

Ok, then his was 1.6 but on the value, Bob, when you look at the land curve value, the difference in pricing makes no difference on that land curve value that KRT used in this statistical model. There's that original size difference that peaks a value and it takes off the curve in an exponential format and you don't see much difference. It levels off actually and you don't see much difference. The land value is not the issue. I did look at that. I want to talk to you just briefly about the contract we had with KRT on the statistical analysis because that issue came up at the State. I have looked very closely at that contract now. What came up at the state, it was questioned by, I believe by Ms. Walker was on the capturing of sold properties. Who did the inspections of the sold properties? I don't have the verbatim words, I don't know if there is a record being converted and I haven't listened to the tape again. It was indicated by KRT that the city primarily did that function, that they were instructed that they didn't have to do that. I don't know if KRT indicated that they did any, I'm not positive of that but I feel pretty strongly looking at this report that we did not get contract compliance here and we paid a lot for it. Specifically, their duties were to conduct sales surveys and establish base rates for buildings and land. I don't know if the sales surveys were done but that we

could figure out when I get the KRT data. Prepare sales surveys so preparation of the sales surveys to bring out to homes commercial and residential was their job. If they are saying it was turned over to the city. I want you to know I went into the city to get the letters that were sent out to buyers, sellers and brokers and in the end there were none. We did not do that part. Laura and I have pulled up 500 of the roughly 1,200 homes to review each one individually. Cross reference them with MLS and look for letters. I know in the 150 I'm done with I believe I found one property that was given a letter by Mike Mandile. Letters in that process of trying to gather data on what went on with these sales properties was just not done. I'll check the property file on that one to see if a letter is in there and if letters make their way into the files. I think out of 500 properties, right now we are looking at maybe 5 that got letters. Assist the municipality to ensure that compliance with the contract is adhered to and submit assigned and date statement to the DRA attesting to the qualifications of all the levels all the certifications to be true accurate and correct. I don't see how they assisted us with compliance because a lot of parts of this are missed. For contract submittal they were supposed to give a list of the qualified DRA personnel to the State and to the City who are working on the job. One name that was appearing on the sales review listing on the property cards was the name K. Leen. That person is not on the list to be used by DRA to do the job. They are not on KRT's website as a staff member. I have an email up with the state to ask who they are, where they came from and what their certification is. I don't know who that is, we can't verify that. Then it says assessments of all properties the company shall list and verify all sales. We've already discussed that they have said that somebody told them they didn't have to do that but when you're in a contract and your doing a half a million dollar contract, there should have been an addendum or sign off this was not being done by KRT. No doubt this was built into the cost of the project and there's no question in my mind that sales verification was a significant part of the cost because it takes a lot of time to go to 1,200 homes and verify the data. That's pretty significant. The completion of the work according to the contract says everything will be turned over to the city including the CAMA model on October 1st. There's been a question regarding the \$24,000,000 that was adjusted on October 10th and who made these adjustments and was KRT involved. I'll discuss in a moment what was said at the August 13th meeting. It appears to me, unless it's written somewhere that the system was turned over and the city took control of the data by October 1st and changes made after that were city changes. My observation are those properties that have identified as questions on the 8th, 9th & 10th were solely done by the city. That's all I know because that's all the documentation shows on some of the cards and once again the documentation was never complete. It makes it very hard to have an audit trail. It does say that KRT will provide the municipality, delivered at the end of the project with property cards and a hard copy of electronic or both, the data collection manual and all other products deemed necessary by the municipal assessing officials. This was the

information I requested for, around the middle of August to look at that data that was returned. I might find some interesting information regarding properties of interest. I did not know until the Telegraph was called in to run an article, that, that request resulted in 31,000 pages of documentation. It's regrettable that the city did not let me know that before doing a photo op. Because I'm willing to meet with Celia, I have not had a response to being willing to meet with her and talk about what to take from there, what's in there. I've called the state and asked them for help on it. It looks to me like, if they returned a property card, if there was a property card printed for every property then roughly 29,000 pages of that are property cards that are returned. That gives you a little perspective of what I was asking for. I'm figuring it out by talking to KRT again personnel is highlighted again and that it's approved officials, certified DRA and we have somebody we don't know. I'm not certain they met the obligation to keep somebody on site in Nashua for 75% of the time. Again, it highlights the details that the company shall visit each commercial industrial and residential property sold between April 1, 2017 to March 31st to verify existing data and conditions of the sale. The company shall make an attempt to inspect the property. If unsuccessful, leave notification requesting that they call or deliver a letter. They are to arrange interior inspections to estimate the value of improvements using the best evidence available. It looks to me like the evidence, the best evidence that was used by the city was the MLS listings but I'm going to tell you when I complete that spreadsheet of 500, there was a lot of missed information when you cross reference. There's a lot of missed information. The other thing is that the company shall provide the city a complete copy of the field data collection cards worksheets and documents. This is noted repeatedly in the contract. The other thing is the city was, KRT was responsible for photographing all the principal buildings and photographing all the sales properties if they were significant changes in them. I can tell you looking at the 500 property cards, that probably 475 have no photo on the property card at all. I know the 150 I just completed, I think, only 3 had photographs. I can't speak for Laura's exactly but I know it's very low. They never took pictures. They never put them on the card and this was a question of mine. I kept looking at files, I've looked at a lot of them. Why don't we update photos when we go out, why don't we get the photos and update them? I can tell you has a resident who looks at them, it's really helpful to have the photo because you may have the idea in your mind of what the property is but not know the address. When you bring something up, you can say oh yeah, that's the property I'm looking for. They did not do that. It said the city will provide all the company a copy of all property transfers for a minimum of two years preceding the effective reevaluation date of April 1, 2018. That's really interesting to me because I wondered how they look at sales and transfers of properties that happened before the one year time frame that they used to create their model. I can tell you the sale of our home in 2013, in December, after reevaluation was done, it didn't have any impact on the neighborhood. It was never used in a model, it was never

considered and it didn't affect the sale price because we bought it pretty substantially inflated value. What happens to these sold homes like the Corzini's in 2016. Their data should have been in here to say ok, they went up, and they went up again and we took them to the very top. What about the other properties next to them. They were never adjusted. I don't believe, I want to see the data that we provided for these property transfers and most likely that would be in the box.

Mr. Hansberry

Just a couple more minutes, okay.

Ms. Ortolano

Yes. A compilation of unqualified property transfers with the appropriate notation. I don't know if KRT produced that data. The market analysis used to indicate unit values with the documentation of the methods employed and any special adjustment factors, that was to be provided under the analysis section. The field review, the 100% property field review parcel by parcel we believe was the drive by. The company was supposed to ensure that all properties are valued at their highest and best use values. Any supporting documents provided or utilized by the company in the process, rental expense statements, questionnaires, company cost estimates, sales listing sheets, finally view notes, shall be relinquished to and become part of the municipality, that would be in the data. Here's where the company shall update the existing digital image files by taking new photos of each improved property. They should be at least 6 mega pixels and shot from the street. We didn't get that. The building cost tables were supposed to be adjusted by KRT and there's a long section on that but justified. So we have a building cost issue with building code. We have a base rate table issue with building code 72. That box should tell us the justification was for that data. Okay, this is a big one for me.

Mr. Hansberry

I'm going to ask you to wrap up Ms. Ortolano.

Ms. Ortolano

Sure, could I ask you if you would consider holding a workshop for the public so we could speak to you about some of these issues without having our 15-minute timeframe? You sat up at the DRA, or Bob did. There's a lot of issues on the table. I brought forth a lot of documentation that I wasn't able to get answered down here. We're putting together the whole sales report for the state because I can't give it to you. It would be helpful if you would consider having a hearing with the public and I know I could get about 10 or 12 people out here that would speak to you about some of these

specific issues. I think it would be worthwhile. This is really important and I would like to request, this one I'll just speak to. The final values for the assessments for the reevaluation numbers were supposed to be posted on the company website. They never produced final values. That has bothered me tremendously. I am shocked that a appraisal company wouldn't want to control or know what their valuations were. The website posted the numbers at the beginning of September, on the first cut but then they held all those meetings where people could have second reviews and values were changed. I kept going back to that website to look at what changes were made and they weren't. I spoke to Kim Kleiner repeatedly about how can I figure out what the final numbers are because I was trying to understand what happened in May when I discovered the \$24,000,000 reduction. What were KRT's final numbers and the only way that I could figure out how to do that was to put in a right-to-know for 1,252 mailings that went out after the second review and make an excel spreadsheet of all of those files, which Laura and I did, and marked put in all the data to see what the changes were. We had now, we feel we have a complete database. Those changes to the thirteen cards were not in there. That is a very big issue to me. The other one is the informal reviews.

Mr. Hansberry

Ms. Ortolano. Thank you very much.

Ms. Ortolano.

Yes, I hope you will consider my request to set up a hearing for us. Thank you.

Mr. Hansberry

You're welcome. Okay, comments by members of the board.

Mr. Bergeron

Mr. Chairman. Thank you Mr. Chairman. I would like to address the communication sent by Mrs. Ortolano or asked by Mrs. Ortolano to be placed on our agenda to today. First, I want to apologize to Mrs. Ortolano for not responding sooner to that email. She asked that it be placed on our agenda about 10 days after the email was sent. I just want to explain to her and to the board why I chose not to respond immediately. This was concerning an abatement request, which the board acted upon during its last meeting. The abatement request was denied and the homeowner now has an opportunity to appeal the decision if he/she wishes to do so. Since this was a board matter, I felt that I shouldn't act independently without other members of the board knowing what my response might be. By placing this on the agenda now the full board is aware of the issue. I also point out that I didn't feel that I could communicate or forward this email

communication to other members of the board because in doing so I felt we were probably be discussing board matters outside of a public forum by electronic communication and that would have been a violation of the states right-to-know law. First my apology for the delay and I hope my explanation will at least clarify why I could not respond immediately. As to the content itself just to make it clear that I'm very open to networking and professional development and look for opportunities to expand my knowledge of the Board of Assessors responsibilities. In this particular case since the matter is still subject to appeal, I don't think it would be appropriate for me to talk to Mr. Rice but perhaps the municipal association meeting or some other venues we may have an opportunity to share ideas and I can become better informed in the future.

Mr. Hansberry

Thank you. Mr. Earley?

Mr. Earley

I don't have any comments.

Mr. Hansberry

I'd like to address one issue. At two public meetings recently, one was the Nashua Board of Alderman and the DRA. There was a statement made that the board may have conducted a meeting last October in violation of the right-to-know law, the public meeting law. I just wanted to address that. There was a meeting that was held between the department and KRT back in October. Prior to that meeting each member of Board of Assessors was asked if they would be interested in attending that meeting, they were welcomed to attend. Two of the board members did not attend, I was the board member who attended but it was a meeting that was held between our department and KRT. It was not a meeting of the Board of Assessors. I was the only person who expressed an interest in attending the meeting and I was present, so there wasn't a quorum of the board present so there wasn't any violation of the right-to-know law, public meeting law. In fact at the subsequent Board of Assessors meeting held on October 18th at the top of page 2 in the minutes I was very clear that I had actually attended that meeting. Mr. Hansberry said that he had attended a meeting between the Assessing Department staff and KRT Appraisal last Thursday October 11, 2018. I was completely within the law in attending that meeting and we were completely with in the law as a department and as a board by not posting that meeting because it was not a meeting of the Board of Assessors. To give you an example of how closely we follow the right-to-know law, there was an Assessing 101 workshop that was offered to the public and we were asked by the department, it was just Mr. Earley and I on the board at the time, there was a vacancy, if we were going to attend that and we both said that we would attend that meeting and even though we just sat there as the members of the public did, and

listened to the presentation. We did not discuss any board business at all the meeting was posted indicating that because there was going to be a quorum of the board present we wanted to make certain that we were in compliance with the public meeting law and we follow both the spirit and letter of the law when it comes to abiding by the public meeting law and the right-to-know law and I just felt people should know that.

There's a need for a non-public session, correct?

Mr. Earley

Yes.

Mr. Hansberry

Ms. Kleiner.

Ms. Kleiner

Sorry Mr. Chairman. Before you enter into non-public, I wanted to address next Thursdays meeting. At the moment we have nothing on the agenda for that meeting. We will have items for your meeting later in the month and we feel that we can address those then but we wanted to see what the board's feelings were on holding that meeting with no items on the agenda.

Mr. Hansberry

If there is no business to act on it doesn't really serve its purpose to hold the meeting unless. Does anyone disagree?

Mr. Bergeron

I concur with that.

Mr. Earley

I agree as well.

Mr. Hansberry

So, it would be the 19th of September would be the next meeting?

Ms. Kleiner

Yes. If the board agrees we can go ahead and post the cancellation?

Mr. Hansberry

Yes.

Is there a motion to go into non public session for matters which if discussed public would likely affect adversely the reputation of any person other than a member of this board unless such person requests an open meeting. This exemption shall extend to include any application for assistance or tax abatement, or waiver of fee, fine or other levy if based on inability to pay or poverty of the applicant pursuant to RSA 91-A:3 II (c).

Mr. Earley

So moved.

Mr. Bergeron

I'll second that.

Mr. Hansberry

Mr. Bergeron, roll call to go into non -public.

Mr. Bergeron

My apologizes, aye.

Mr. Earley

Yes.

Mr. Hansberry

Yes, so Ms. Cameron by my watch if you would show we left public and are in non-public at 9:01.

Mr. Hansberry

Yes, alright so we are out of non-public Ms. Cameron at 9:05.

Ms.Cameron

Yes.

Mr. Hansberry

Is there a motion to seal the minutes of the non-public session and keep them confidential until such time as the board deems that they should become public information?

Mr. Earley

So moved.

Mr. Bergeron

I will second.

Mr. Hansberry

Mr. Earley.

Mr. Earley

Yes.

Mr. Hansberry

Mr. Bergeron.

Mr. Bergeron

Yes.

Mr. Hansberry

Yes. Is there a motion to grant the elderly exemptions as recommended per the attached list?

Mr. Earley

So moved.

Mr. Hansberry

Is there a second?

Mr. Bergeron

Second.

Mr. Hansberry

Any discussion? All those in favor signify by saying aye.

Mr. Earley, Mr. Hansberry, Mr. Bergeron (simultaneously)

Aye.

Mr. Hansberry

Opposed-Nay. – Ayes have it, motion carries. Is there a motion to deny the elderly exemptions as presented.

Mr. Earley

So moved.

Mr. Hansberry

Is there a second?

Mr. Bergeron

Second.

Mr. Hansberry

Any discussion? All those in favor signify by saying aye.

Mr. Earley, Mr. Hansberry, Mr. Bergeron (simultaneously)

Aye.

Mr. Hansberry

Opposed-Nay. – Ayes have it, motion carries.

Do we have the

Ms. Brown

It is the correct address.

Mr. Hansberry

Okay, that is the correct address. Thank you very much.

Is there a motion to approve the disabled exemption as recommended?

Mr. Earley

So Moved.

Mr. Hansberry

Is there a second.

Mr. Bergeron

Second.

Mr. Hansberry

Any discussion? All those in favor signify by saying aye.

Mr. Earley, Mr. Hansberry, Mr. Bergeron (simultaneously)

Aye.

Mr. Hansberry

Opposed? – Ayes have it, motion carries.

Mr. Hansberry

Is there any other business to come before the board? Shall we meet, at least tentatively, on Thursday September 19th. Is there a motion to adjourn?

Mr. Bergeron

So moved.

Mr. Hansberry

Is there a second?

Mr. Earley

Second.

Mr. Hansberry

All those in favor signify by saying aye.

Mr. Earley, Mr. Hansberry, Mr. Bergeron (simultaneously)

Aye.

Mr. Hansberry

Opposed-nay. – Ayes have it, motion carries. We are adjourned at 9:07 AM.