

**Minutes of the Board of Assessors  
Meeting of April 4, 2019**

A meeting of the Board of Assessors was held on Thursday, April 4, 2019 in Room 208, 2<sup>nd</sup> floor of City Hall. The meeting was called to order at 8:15 AM by Chair Dominic D’Antoni.

**Members Present:**

Dominic D’Antoni

Daniel Hansberry

Robert Earley

**Assessing Staff Present:**

Gary Turgiss  
Louise Brown

Greg Turgiss  
Cheryl Walley

Michael Mandile  
Lynn Cameron

Amanda Mazerolle  
Doug Dame

**Other City of Nashua Staff Present:**

Chief of Staff Kimberly Kleiner, Chief Financial Officer John Griffin,  
Corporation Counsel Steven Bolton

**Minutes of the Meeting:**

Regarding the minutes of the previous meeting, the following motion was made:

**MOTION BY** Daniel Hansberry to waive the reading of the minutes of March 21, 2019 and accept and place them on file.

**SECONDED BY** Robert Earley

**MOTION PASSED**

Mr. Daniel Hansberry began by reading from a letter to the editor that had been in Sunday’s edition of the Nashua Telegraph. *“This year, Nashua property owners submitted 376 abatement requests before the March 1 deadline. This number is about 340 percent higher than last year’s number of abatement requests and about 45 percent more than the number of abatements that were submitted after the last state mandated valuation update in 2013.”*

Referring to this letter, Mr. Hansberry said the writer references three specific numbers and Mr. Hansberry wondered if they told the full story. He reviewed thirty years of data and in ten of the thirty years there were over 376 abatements filed and in ten of the remaining twenty years there was over 310 filed. He further addressed the statement that the number of abatements filed this year is about 340% higher than last year’s . That really struck him, because, that number is what statisticians would call an outlier. Not only is it an outlier, it represents the lowest number of abatements filed in the past thirty years. Another concern is the writer is comparing 2013 to 2018. In 2013 property

values dropped due to a reassessment and each year after 2013 the number of abatement requests continued to decline. In 2018 people experienced significant and even dramatic increases in property values as a result of the recent reassessment. To quote former British prime minister Benjamin Disraeli "There are lies, damned lies, and statistics." One has to be circumspect when quoting numbers as this letter does.

Attorney Bolton noted that this number of abatements represents 2% of all properties in the City of Nashua and in any endeavor where you satisfy more than 98%, you are doing a good job. Mr. Hansberry pointed out that considering only residential properties, this number represents less than ¼ of 1% of all residential properties in the City.

### **Abatement Requests Presented:**

A complete list is available in the Assessor's Office.

### **Appointments:**

#### **Mr. Michael LaChance of the YMCA regarding a charitable exemption request for the YMCA's property recently purchased located at 90 Northwest Boulevard**

Mr. Michael LaChance, Chief Executive Officer and Mr. Michael Manzoli, Chief Operating Officer, were welcomed by the board and discussion ensued regarding the use of their newly acquired property at 90 Northwest Boulevard. After some discussion the board made the following motion:

**MOTION BY** Daniel Hansberry to approve the charitable exemption for the 2019 tax year for the property located at 90 Northwest Boulevard and owned by the YMCA of Greater Nashua, as the property meets the criteria set forth in RSA 72:23.

**SECONDED BY** Robert Earley.

**VOTE:**

Daniel Hansberry – Approve

Robert Earley – Approve

Dominic D'Antoni - Approve

**MOTION PASSED**

#### **Mr. Mark Magovsky regarding his 2018 abatement on his property located at 1 Farmington Road**

Mr. Magovsky thanked the board members for hearing him today and then began giving the members information on his property and reasons why he feels the proposed assessment of \$289,100 is greater than it should be. After reviewing all the information submitted and a very involved discussion with both Mr. Magovsky and Residential Assessor Gary Turgiss, the members were convinced the assessment being recommended by Mr. Turgiss is fair.

**MOTION BY** Robert Earley to approve the proposed assessment for the 2018 abatement filed on 1 Farmington Road by Mr. Mark Magovsky.

**SECONDED BY** Daniel Hansberry.

VOTE:

Daniel Hansberry – Approve

Robert Earley – Approve

Dominic D’Antoni – Deny

**MOTION PASSED**

**Attorney J. Bradford Westgate regarding Hunt Home 2018 abatement**

Attorney Westgate introduced the three staff members of Hunt Home who were present and referencing the packet of material he provided the board members, he explained why he felt the Hunt Community Home at 10 Allds Street qualifies for either a full or partial charitable exemption.

The board members advised the information presented by Attorney Westgate will be taken under advisement and they will render their decision at a later date.

**Staff Items:**

Supervisor of Assessing Administration Louise Brown presented a warrant for an intent to cut saying two companies filed a report and we have to send them a tax bill for the wood that was cut. The members signed the warrant.

Ms. Brown then presented a release for a land use change tax bill and advised the property had been taken out of current use status in 2007 and at that time billed for the tax on the change of use of the land (per RSA 79-A:7). The taxes on this were paid but the original release document that was signed by the Board of Assessors at that time was misplaced by the owner and not recorded at the Hillsborough County Registry of Deeds (HCRD). Because the Registry will only accept an original signature it is necessary to have this document signed again by the board so the ‘Current Use – Land Use Change Tax Lien Release’ can be recorded and on file with the HCRD. Regarding the authority of the Board of Assessors to sign such a document, Attorney Bolton told the members that in the assessing function, the Board of Assessors in Nashua has the role of a Board of Selectmen in towns.

As it was discussed at the last scheduled meeting, at the advice of Corporation Counsel the personal exemptions and credits will now be coming before the Board of Assessors to render a formal decision. Assessing staff has created a denial and approval list for each type of personal property tax credit or exemption coming before the board today. This list will serve as the official public record for the municipality’s decision rendered. The RSA for each of these property tax exemptions and credits was printed and sent to the board members for their review prior to this meeting.

Assessing Administrative Specialist II, Ms. Lynn Cameron, presented those which she has reviewed and Assessing Administrative Specialist I, Ms. Amanda Mazerolle, presented those which she has reviewed.

The board was told there are several exemption/credit applications being brought before the board today and each application will require a signature, both on the application (Form PA-29) and the municipality's response to the application (Form PA-35).

Attorney Bolton advised the signing of these forms can be delegated to a staff member if they so desire, noting it is the formal decision on the exemptions and credits that should be rendered by the board. The board decided to take this advice and all members agreed they will delegate this task of signing these required documents to any staff assessor.

**MOTION BY** Robert Earley to allow any assessor to sign these documents (Form PA-29 and Form PA-35) but only after the board members have rendered their decision on each personal exemption or credit.

**SECONDED BY** Daniel Hansberry.

VOTE:

Daniel Hansberry – Approve

Robert Earley – Approve

Dominic D'Antoni - Approve

**MOTION PASSED**

Ms. Cameron presented a listing of several properties for which a 2019 'Solar Energy System' (per RSA 72:61) exemption application was received. She also presented a list for which a 2019 "Improvements to Assist Persons with Disabilities" (per RSA 72:37-a) exemption application was received. She advised she has reviewed each to determine if the criteria set by State of NH law is met and she is recommending approval for all. The members each signed these lists approving these property tax exemptions.

Assessing Administrative Specialist I, Ms. Amanda Mazerolle, presented lists of properties for which a 2019 application for a 'Standard Veterans' (per RSA 72:28), 'All Veterans' (per RSA 72:28-b), and 'Service Connected Total Disability' (per RSA 72:35) property tax credit and 'Blind' exemption (per RSA 72:37) has been received. Ms. Mazerolle advised she and Ms. Brown have reviewed each of these applications extensively and for those that do not meet the criteria, they are recommending denial and those that do meet the criteria, approval is recommended. There are separate lists for denials and approvals for each of these credits/exemptions for the board to sign to designate the decision they are rendering.

Mr. Hansberry asked Ms. Brown if, when checking qualifications for income-based exemptions, the interest earned on a municipal bond is included as income. He gave as an example if someone purchased a Pennichuck bond in the amount of \$100,000 with interest generated of \$4,000, this must be reported as untaxed income on the federal income tax returns. He wanted to be sure that this is being looked at as income for

these exemptions. Ms. Brown said she had not come across this before and asked that Mr. Hansberry come down to the office after the meeting to clarify where on the income tax filing she would look for this and he agreed to do so.

### **Communications:**

**MOTION BY** Daniel Hansberry to accept the communication from Mrs. Laurie Ortolano dated January 31, 2019 with a subject of 'EYB Adjustment on Property Cards' and place this communication on file.

**SECONDED BY** Robert Earley.

VOTE:

Daniel Hansberry – Approve

Robert Earley – Approve

Dominic D'Antoni - Approve

**MOTION PASSED**

### **Ms. Laurie Ortolano regarding assessing-related matters**

Ms. Ortolano stated that as the members are aware her communication is regarding applying an EYB (effective year built) with a permitted property versus a sold property. She advised with their (Ortolano's) property the EYB got shifted heavily after they purchased it and the EYB on the current mayor's property after completing permitted work, did not. The use of EYB is important and it effects assessments a great deal. I talked with KRT and how they approach the modeling. EYB is what they look at to affect the model. If we are not treating these EYB's uniformly it is affecting equity when it is more randomly applied. She told the board that she hopes new policy is made that requires the EYB be applied more uniformly. Ms. Ortolano noted they have a brick home. Brick is porous and at some point it needs repointing. She is now fixed with a \$75,000 job for this repointing and also with the cost of replacing an old roof, costs which she would not have if she had a 1994 home. She said she hopes policy in the future and guidelines, when established, will correct some of these differences.

Mr. Hansberry noted that Mr. Rob Tozier of KRT Appraisal has recommended we move away from EYB and administration has agreed. Ms. Ortolano said yes that is true but this will not be done for another five years. Mr. Hansberry noted it is something they were going to try to phase in but it may take some time. Ms. Ortolano pointed out EYB is driving the condition factor in the assessment data and that is what you are going to be using when you correct properties. Mr. Robert Earley asked if any other towns use EYB and Laurie replied she checked with the Town of Hudson's Chief Assessor and they also use Patriot Properties for their assessing software but use condition as the driving factor and not EYB, as the City of Nashua does. She said the Town of Hudson's Chief Assessor told her that when they look at older homes they rarely change the EYB to anything over 1979. So the restored, nice older homes EYB are not being put over 1979. She thinks he is more correct than wrong and the EYB on an older home should never go above 1979.

She said at the last meeting the board may recall she interrupted the meeting. This was because Ms. Kleiner had said she had a discussion with the DRA and Mr. Chuck Reese regarding what they consider best practice according to New Hampshire law. Ms. Ortolano was hoping a member of the board would ask Ms. Kleiner what the DRA believes is best practice. Ms. Ortolano said she was interested in that because she is a resident and would like to know this. Because that is super interesting to her, that is what generated the interruption but said she certainly will not ever do that again.

Regarding the abatement on 1 Farmington Road that came before this board, Mr. Magovsky was told he was 'cherry picking' his sales and should have gotten comparable sales in the same neighborhood. She said she does understand about neighborhoods but when someone has a cape and a ranch in the same neighborhood as comparable sales, they will say go find a ranch. She asked if the board looked at what Residential Assessor Gary Turgiss produced for comparable sales and where they were. She said he was 'cherry picking'. She said our guys are assessors and they are not appraisers.

She told the board she had a meeting with Ms. Kleiner and discussed the software made available for taxpayers to use to pick comparable sales for their abatement and said it is very coarse. The assessors have a license for Co-Star which is a program allowing them to pick sales using other filters. She suggested this be put out on the city's website to make it an even playing field. She said she does not know what the cost is but if our residents can make better picks and create their abatements with greater data, it is her opinion the process improves. Mr. Hansberry said we have an expert software consultant looking at this and the goal is to make it more user-friendly.

Ms. Ortolano said she would like to make one more comment regarding the concern Mr. Magovsky had on the 5% discount applied to his land due to the easement. She said Mr. Early was concerned that this board does not have the authority to apply a higher discounted rate on the assessment for this easement. She asked if this board does not have that authority then who does. KRT had a range on how the easements affect the value of the home. Ms. Ortolano told the board she wishes the board had not agreed to the proposed assessment until you had a chance to look at the easement issue.

She said that is just a thought and since she knows the board has a lot to do in a nonpublic session, she will stop here.

### **Non-public Session:**

At 10:50 AM the following motion was made:

**MOTION BY** Daniel Hansberry that the board go into non-public session for the purpose of discussing matters which, if discussed in 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 a fee, fine or other levy, if based on inability to pay or poverty of the applicant, pursuant to RSA 91a-A:3, II (c).

**SECONDED BY** Robert Earley.

VOTE:

Daniel Hansberry – Approve

Robert Earley – Approve

Dominic D’Antoni - Approve

**MOTION PASSED**

At 10:59 AM the following motion was made:

**MOTION BY** Daniel Hansberry to seal the minutes of the non-public session because divulgence of the information would likely affect adversely the reputation of any person, other than a member of this board.

**SECONDED BY** Robert Earley.

VOTE:

Daniel Hansberry – Approve

Robert Earley – Approve

Dominic D’Antoni – Approve

**MOTION PASSED**

**MOTION BY** Daniel Hansberry to accept the lists of exemptions as presented by Ms. Amanda Mazerolle with the rendered decision as given on each list.

**SECONDED BY** Robert Earley.

VOTE:

Daniel Hansberry – Approve

Robert Earley – Approve

Dominic D’Antoni – Approve

**MOTION PASSED**

**MOTION BY** Robert Earley to adjourn at 11:00 AM.

**SECONDED BY** Daniel Hansberry.

**MOTION PASSED**

*Transcribed by:  
Cheryl Walley  
Department Coordinator*