



**BOARD OF ASSESSORS
MEETING**

Wednesday, January 20, 2021 2:00 P. M.
City Hall, Council Chambers, Claremont, NH

**Due to the COVID-19 Pandemic, this meeting was conducted via Zoom.*

MINUTES

1. CALL TO ORDER

Chairman, Bill Kennedy called the meeting to order at 1:58 P. M. and read into the Minutes the following statement:

This meeting is being conducted in accordance with the provision of the Governor's executive order # 2020-04 and the emergency meeting provision of RSA 91-A which permits participation of Board members by electronic means. Under the conditions of the current Covid-19 pandemic and the protocols established by the Centers Disease Control it is not reasonably practicable for a quorum of this Boards' members to attend this meeting in person.

2. PLEDGE OF ALLEGIANCE

3. ROLL CALL

Present: Chairman Bill Kennedy, at City Hall in Assessor's Office
Secretary Debbie Freeman, at her office; alone
Absent: None – Vacancy for one seat and one alternate

STAFF IN ATTENDANCE

Amanda Benoit, Administrative Assistant, at City Hall in Assessing Office
Kimberlee Burkhamer, Assessing Technician, at City Hall in Assessing Office
Stephan Hamilton, Absent
Bob McCarthy, Contract Assessor, at City Hall in Assessor's Office
Rebecca Vinduska, Zoom meeting Coordinator, at her office; alone

4. OLD BUSINESS

Proposed Settlement Agreement - 2019 Appeal to BTLA
Claremont Goodfellas – Tax map/Lot 120/73

The property owners filed an Abatement for Tax Year 2019 after the revaluation. The property assessment at that time was \$475,800. The Property Owner submitted the Abatement with their opinion of assessed value of \$350,000. The Board granted an Abatement and agreed to an assessment of \$412,000. The Property Owner filed an Appeal

with the Board of Land and Tax Appeals (BTLA). The BTLA sent Orders to meet to discuss a Settlement Agreement. The Board appointed the Assessing Office to conduct the Settlement Meeting.

A physical inspection of the property was arranged. After inspection of both properties, a proposal was made to the owner's representative, pending approval by the Board of Assessors; to change the condition of the second building from average to fair, which would reduce the Assessed value to \$388,500. Given the condition of the buildings, this revision is correct.

Ms. Freeman made a motion to accept the Appeal Settlement and the new Assessed Valuation. Mr. Kennedy seconded the motion.

Ms. Freeman – roll call vote – AYE

Mr. Kennedy – roll call vote – AYE

5. NEW BUSINESS

2020 Administrative Abatements

Chairman Kennedy spoke and proposed for expediency's sake that the Board group together the Abatements that were not contentious or did not need discussion. So, Abatements 2 – 10; some of which are the result of the extension of the statutory deadline to file a Tax Credit or Tax Exemption due to the pandemic. Some are due to structure fire and application for pro-rated assessments.

Ms. Freeman had a question on Administrative Abatement #4, Power Investments, LLC – a year ago we granted them an Abatement with the Boards Approval. We are not changing their value, by the time we processed their abatement we had passed the Tax Warrant period for the June bill so the first bill last year was at the old assessed value. All this abatement is the difference. Mr. Kennedy asked is this just a credit? Mr. McCarthy stated yes, they over paid and they have money coming back. Ms. Freeman asked if this was the case for the other Abatements and then Mr. Kennedy asked about Abatement #10. The Assessing Technician explained that both # 9 and # 10 were Pro-rated abatements due to fire. The structures on the properties had been damaged and the assessments reduced mid Tax Year.

Mr. Kennedy made a motion to approve Administrative Abatements # 2 – 10

Ms. Freeman seconded the motion

Ms. Freeman – roll call vote – AYE

Mr. Kennedy – roll call vote – AYE

Mr. McCarty spoke briefly on Abatement #12; the taxpayer contacted the Assessing Office before the tax bills went out as they questioned their assessment. After an inspection of the property, the assessed value was reduced before the final tax bill. The taxpayer was actually taxed at the reduced value for the final tax bill. The taxpayer has no problem with the final assessed value, they believe that they overpaid. However, this is not the case. The value was reduced by \$14,100 and it was billed at that rate for the final bill. The Assessing Office will send a letter of explanation with the decision and the taxpayers right to appeal.

Mr. Kennedy made a motion to approve Administrative Abatement # 12 as presented.

Ms. Freeman seconded the motion

Ms. Freeman – roll call vote – AYE

Mr. Kennedy – roll call vote – AYE

NEW BUSINESS, cont.

Mr. McCarty spoke regarding Abatement #14; the Standard Veterans' Credit was not applied to the Property Tax Bill. We will need to abatement the amount.

Mr. Kennedy made a motion to approve Administrative Abatement # 14 as presented.

Ms. Freeman seconded the motion

Ms. Freeman – roll call vote – AYE

Mr. Kennedy – roll call vote – AYE

Mr. McCarthy spoke regarding Abatement #15; this is an error from the re-valuation in which the owners did not apply for an abatement in 2019, nor did they come in for a hearing. The Current Use pricing was inadvertently dropped from the parcel, so instead of being assessed at the Current Use rate it was assessed at the full market rate. This is incorrect and should be changed back. Mr. Kennedy asked if the Assessing Office had determined if the land should still be qualified as Current Use? Yes, there was an outbuilding on the land in the area that is not in Current Use, it was removed and the Current Use designation was incorrectly removed at that time by data entry error.

Mr. Kennedy made a motion to approve Administrative Abatement # 15 as presented.

Ms. Freeman seconded the motion

Ms. Freeman – roll call vote – AYE

Mr. Kennedy – roll call vote – AYE

Mr. McCarthy spoke regarding Abatement #16; this is the only actual value change in the list. It is a very small change. This is a small lot that was created last year out of a very large lot and is in Current Use. We broke it out on paper and put a value of \$23,000 on the new lot. There is a contract to sell to a tenant now on the property, no market exposure and the owners' opinion of value for the lot is \$15,000. After speaking with the owner and then doing a physical inspection of the lot, there are topographical issues with drainage concerns that allow for a 25% reduction due to the land characteristics. This brings the value to \$19,020. Mr. Kennedy asked if the landowner agreed with the value of \$19,020? Mr. McCarty replied that he had a conversation with the landowner and does not think he will appeal this, but it is his right to do so.

Mr. Kennedy made a motion to approve Administrative Abatement # 16 as presented.

Ms. Freeman seconded the motion

Ms. Freeman – roll call vote – AYE

Mr. Kennedy – roll call vote – AYE

6. OTHER

The Chairman made the announcement that the Board was open for any Public Comment.

As there was no commentary, the Chairman closed the Public Comment session.

7. ADJOURNMENT

Motion: To adjourn the meeting

Made by: Chairman Kennedy Second: Secretary Freeman

Roll Call Vote: Ms. Freeman – Aye Mr. Kennedy - Aye

The meeting adjourned at 2:38 P.M.

Respectfully submitted,

Kimberlee Burkhamer