

BOARD OF ASSESSORS MINUTES
April 22, 2021
CITY HALL – CONFERENCE ROOM 200B
5:30 P.M.

CALL TO ORDER: Board chair L. Miner called the meeting to order at 5:34 pm.

RECORDING SECRETARY: Ashley Beck

SALUTE TO THE FLAG

ROLL CALL: Present were, board members Lenny Miner, Karen Mudgett and alternate member Jim Rice.

STAFF IN ATTENDANCE: Ashley Beck and Stephan Hamilton

ACCEPTANCE OF MINUTES OF PREVIOUS MEETING(S): With no questions or concerns, the board accepted the minutes from the February 25, 2021 meeting.

PUBLIC HEARINGS: None

OLD BUSINESS: None

NEW BUSINESS:

Kris & Kerri Fabroski, 182-248-4.010: The property owner filed an application for Prorated Assessment for Damaged Buildings – RSA 76:21. The fire occurred in the building on 5/24/2020 and needed to be completely gutted due to the water and smoke damage. The building has not been occupied since the date of the fire, rendering it unable to be used for its intended use. As of 3/31/2021 the condo unit has undergone substantial renovations but are still incomplete and not habitable. The building was unavailable for use for 312 days in the tax year. The 2020 total assessed value is \$387,700 and the building value is \$362,700. The building value for the 312 days not available for use would be \$310,034 ($362,700/365*312$). Therefore, the total assessed value for 2020 should be \$77,666 after the proration is applied resulting in an abatement of \$310,034. K. Mudgett made a motion to grant the abatement and reducing the 2020 value to \$77,666. J. Rice second the motion and it carried unanimously.

Maria Sena, 182-248-4.009: The property owner filed an application for Prorated Assessment for Damaged Buildings – RSA 76:21. The fire occurred in the building on 5/24/2020 and needed to be completely gutted due to the water and smoke damage. The building has not been occupied since the date of the fire, rendering it unable to be used for its intended use. As of 3/31/2021 the condo unit has undergone substantial renovations but are still incomplete and not habitable. The building was unavailable for use for 312 days in the tax year. The 2020 total assessed value is

\$463,700 and the building value is \$438,700. The building value for the 312 days not available for use would be \$374,998 ($438,700/365*312$).

Therefore, the total assessed value for 2020 should be \$88,702 after the proration is applied resulting in an abatement of \$374,998. L. Minder made a motion to grant the abatement and reducing the 2020 value to \$88,702. K. Mudgett second the motion and it carried unanimously.

Thomas & Cynthia MacHenry, 415-108-2: The property owners filed an abatement request on their single-family home located at 233 Holman Street. The 2020 assessed value of the property is \$251,400. The MacHenry's have expressed a concern in their abatement application that there are inconsistent changes in the value of property located on Holman Street, Robinwood Lane and Birchwood Way. They have posited that the increase in their assessment from tax year 2019 to Tax Year 2020 should be more similar to the average increase of property they reviewed of \$6,193. The increase in their assessment from 2019 to 2020 was \$12,600. The average increase of the assessed value of admittedly nearby but selected set of property is not the test of a fair assessment for taxes. The subject property was purchased on September 27, 2019 for \$325,000, a price that is consistent with other homes in the area. The goal of property assessment is to determine an estimated value that closely approximates market value. In this case, the value of the property far exceeds the 2020 assessment. In processing this abatement request S. Hamilton reached out to the applicant by phone on March 25, 2021 to elicit any other information or evidence of over-valuation, none was offered. After a review of the application and the above information, J. Rice made a motion to deny the abatement, seconded by K. Mudgett. The motion passed unanimously.

Michael Kiver, 457-205-37: The property owner filed an abatement application with little direct valuation information, but concerns about the condition of the property. A complete property inspection was completed by S. Hamilton on March 25, 2021. The inspection revealed that rather than the good condition indicated on the property record card, the home is actually better described as poor condition. Additionally, one of the garages is in the process of collapse and has no contributory value, while the second garage is not in good condition, but is rather in average condition. Therefore, it is recommended that the total assessed value for 2020 should be abated to \$132,200 after the proration is applied resulting in an abatement of \$45,400. J. Rice made a motion to grant an abatement of \$45,400, seconded by L. Miner. The motion passes unanimously.

Fred Gignac, 264-275-5.006: The property owners filed an abatement request on their dry berth at 195 Davidson Dr #F02B. This is an individually owned dry berth that is managed by South Down Boat Club Association. A permit for demolition of steel boat racks was pulled by Conneston Construction, INC for South Down Boat Club Association on 8/14/2019. The permit for new steel boat racks was also issued on 8/14/2019. The applicant states their dry berth was demolished September 9, 2019 and was finished May 29, 2020. The request for abatement is based on a prorated assessment that construction took 9 months to complete. Photos were included in the abatement application of demolition and partially complete work, but no date was indicated of when the photos were taken. On March 13, 2020 the Assessing Office sent a letter to South Down Boat Club Association to request an inspection in response to the permit. Due to

the coronavirus pandemic, appointments were suspended shortly after the letter was sent. T. Baker, the Assistant Assessor, confirmed with Code Enforcement that the final CO inspection was completed on 4/16/2020. The inspector indicated that the final piece before calling for a CO was paving, and thus it was assumed that the dry berth itself was complete. It is possible that the management company did not allow them to be utilized until a later date, but that would not prohibit the berths from being sold or usable. All properties are assessed as they stand on April 1 of any given year. The NH Legislature has created one allowance for proration based on damaged buildings by fire or natural disaster that occurs during a tax year. Intentional demolition is not included, therefore does not qualify for any proration. L. Miner made a motion, seconded by K. Mudgett that the request for abatement be denied. The motion passed unanimously.

Robert & Rose Hansford, 264-275-5.217: The property owners filed an abatement request on their dry berth at 195 Davidson Dr #B08A. This is an individually owned dry berth that is managed by South Down Boat Club Association. A permit for demolition of steel boat racks was pulled by Conneston Construction, INC for South Down Boat Club Association on 8/14/2019. The permit for new steel boat racks was also issued on 8/14/2019. The applicant states their dry berth was demolished September 9, 2019 and was finished May 29, 2020. The request for abatement is based on a prorated assessment that construction took 9 months to complete. Photos were included in the abatement application of demolition and partially complete work, but no date was indicated of when the photos were taken. On March 13, 2020 the Assessing Office sent a letter to South Down Boat Club Association to request an inspection in response to the permit. Due to the coronavirus pandemic, appointments were suspended shortly after the letter was sent. T. Baker, the Assistant Assessor, confirmed with Code Enforcement that the final CO inspection was completed on 4/16/2020. The inspector indicated that the final piece before calling for a CO was paving, and thus it was assumed that the dry berth itself was complete. It is possible that the management company did not allow them to be utilized until a later date, but that would not prohibit the berths from being sold or usable. All properties are assessed as they stand on April 1 of any given year. The NH Legislature has created one allowance for proration based on damaged buildings by fire or natural disaster that occurs during a tax year. Intentional demolition is not included, therefore does not qualify for any proration. K. Mudgett made a motion seconded by L. Miner to deny the abatement request. The motion passed unanimously.

McKenzie Lakehouse Trust, 173-248-3.012: The property owner filed an abatement request on a seasonal condominium unit located in the Proctor House Condominium, Unit #12 at 1144 Weirs Boulevard. She believes to be over assessed based on the lower selling prices of two nearby properties with similar attributes in 2019; and a 2019 appraisal provided indicating a value estimate of \$230,000. The property is assessed for \$275,900 for 2020. The property itself sold in December of 2019 for less than the 2020 assessment of the property as shown below. Sales of like properties including those that they provided are analyzed and set the basis for assessments. The following properties sold during the analysis period.

Subject

1144 Weirs
#11
1144 Weirs
#10
1144 Weirs
#8
1144 Weirs
#9
*size is living.
area

Grade	Age	*Size	Cond	Sale Price	Sq ft Price	Assessment 2020
Average	1975	484	AV	\$245,000	\$506.20	\$275,900
Average	1971	506	AV	\$250,000	\$494.07	\$265,000
Average	1971	506	AV	\$250,000	\$494.07	\$264,900
Average	1952	320	AV	\$215,000	\$671.88	\$217,200
Average	1952	320	AV	\$210,000	\$656.25	\$217,200

Sales #1 and #2 are reasonably similar in size, location and condition. Sales #3 and #4 are condominium with similar attributes but are much smaller in size, and therefore not considered as comparable. After reviewing the concerns outlined in the abatement application and reviewing the sales cited above it appears that the assessment of the property is slightly high given the range of selling prices of reasonably similar properties of similar location, size and attributes, including the recent sale of the subject property. Two important calculations of the property value that appears to be inconsistent with other nearby units is the age description of the unit and the size adjustment factor for a condo unit of its size. The subject condition described as being constructed in 1975, when it appears to be of identical vintage of the other two sales constructed in 1971. I recommend the application of a 5% functional deduction to bring the value more in line with the other very similar waterfront units. After making those corrections, the assessed value is reduced by \$25,600.

NON-PUBLIC:

OTHER

Timber Tax warrants were signed.

Abatement slips were signed.

ADJOURNMENT: L. Miner made a motion to adjourn, seconded by K. Mudgett. The meeting was adjourned at 5:58 p.m.

Submitted by: _____
Ashley Beck, BOA Clerk