

**BOARD OF ASSESSORS MINUTES**  
**APRIL 21, 2022**  
**CITY HALL – CONFERENCE ROOM 200B**  
**5:30 P.M.**

**CALL TO ORDER:** Board chair L. Miner called the meeting to order at 5:30 pm.

**RECORDING SECRETARY:** Tara Baker

**SALUTE TO THE FLAG**

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

**STAFF IN ATTENDANCE:** Tara Baker, Steve Hamilton

**ACCEPTANCE OF MINUTES OF PREVIOUS MEETING(S):** Minutes from March 17, 2022, were reviewed and accepted as written.

**PUBLIC HEARINGS:** None

**OLD BUSINESS:** None

**NEW BUSINESS:**

**Craig D. Howland 2020 Trust, 165-487-1.006:** The property owner filed an abatement request on their condominium unit located at 22 Nestledown Drive, unit C. This residential condominium unit is located in the Sundown Condominiums. The property was purchased in May of 2021 for \$250,000, and they are of the opinion that this is the market value of the unit. They request that the equalization ratio of 81.7 be used to adjust their assessment. It is recommended to abate the assessed value from \$212,000 to \$204,300. J. Rice made a motion to grant the abatement using the applied ratio, seconded by K. Mudgett. The motion passed.

**Curtis & Brigitte Stafford, 26-490-15.001:** The property owner filed an abatement request on their vacant lot at 22 Turner Way. This is a vacant residential building lot that is comprised of 2.41 acres located at the corner of Turner Way and Route 106. It has 98.57 feet of frontage on Turner Way, and an extensive amount of frontage on Route 106. The taxpayer expressed concern that specific site factors were not considered when the value of the site was determined, including the presence of extensive wetlands in the front of the site which makes it difficult to develop. They are of the opinion that the market value is \$37,000. Mr. Hamilton inspected the site briefly on April 1, 2022, and determined that there is in fact significant wetlands along the frontage of Turner Way. An adjustment factor of 50% is appropriate for property that has this

kind of limitation. With that change applied, the assessed value would be \$36,600. It is recommended to abate the assessed value from \$73,300 to \$36,600. L. Miner made a motion to grant the abatement as recommended, seconded by J. Rice. The motion passed.

**Price's Right Investments LLC, 371-220-10:** The property owner filed an application for Prorated Assessment for Damaged Buildings – RSA 76:21. The fire occurred in the building on 4/21/2021 and left two of the available four apartments unusable. The main portion of the structure needed to be completely gutted due to the water and smoke damage. This portion of the building has not been occupied since the date of the fire, rendering it unable to be used for its intended use. As of 3/31/2022 the two units have started interior demolition but are still incomplete and not habitable. The building was unavailable for use for 344 days in the tax year. The 2021 total assessed value is \$212,600 and the building value is \$177,900 with \$107,009 being attributable to the damaged units. The building value for the 344 days not available for use would be \$100,853 ( $107,900/365*344$ ).

Therefore, the total assessed value for 2021 should be \$111,747 after the proration is applied resulting in an abatement of \$100,853 of assessed value. On a motion by K. Mudgett, second by L. Miner the abatement for fire proration was granted.

**Cheryl Lee, Erik & Jason Murphy, 36-67-21:** The property owners filed an application for Prorated Assessment for Damaged Buildings – RSA 76:21. The fire occurred in the building on 7/20/2021 and left the structure uninhabitable. The structure will be demolished due to the water and smoke damage leaving it unable to be used for its intended use. As of 3/31/2022 the building has not been demolished yet. The building was unavailable for use for 255 days in the tax year. The 2021 total assessed value is \$258,800 and the building value is \$175,900. The building value for the 255 days not available for use would be \$122,889 ( $175,900/365*255$ ).

Therefore, the total assessed value for 2021 should be \$135,911 after the proration is applied, resulting in an abatement of \$122,889 in assessed value. On a motion by J. Rice and second by K. Mudgett the abatement for fire proration was granted.

**G. Gardner Contracting LLC, 316-67-3:** The property owner filed an application for Prorated Assessment for Damaged Buildings – RSA 76:21. The fire occurred in the building on 4/10/2021 and left the building unusable. The building burned to the ground and is in process currently of being rebuilt. The shed was also burned during the fire, as reported in the application by the taxpayer. As of 3/31/2022 the building is still under construction and was not able to be returned to its intended use during the 2021 Tax Year. The building was unavailable for use for 356 days in the tax year. The 2021 total assessed value is \$672,000 and the building and shed value is \$70,700. The building value for the 356 days not available for use would be \$68,957 ( $70,700/365*356$ ).

Therefore, the total assessed value for 2021 should be \$603,043 after the proration is applied resulting in an abatement of \$68,957 of assessed value. On a motion by L. Miner, second by J. Rice the abatement for fire proration was granted.

**NON-PUBLIC:** L. Miner made a motion that the Board enter a non-public session to discuss matters that could adversely affect the reputation of the applicant according to RSA 91-a:3IIc.

K. Mudgett second, a roll call vote was taken, vote unanimous, and a non-public session was entered into at 5:45 p.m. L. Miner made a motion to return out of non-public session at 5:46 p.m. and K. Mudgett seconded. A roll call vote was taken, vote unanimous.

328 Union Avenue, 411-220-21: The board voted to grant the request on a motion made by J. Rice and second by K. Mudgett. The motion passed unanimously.

**OTHER**

Abatement slips were signed.  
Timber Tax warrants were signed.  
Excavation warrant was signed.  
Land Use Change Tax forms were reviewed and signed.

**ADJOURNMENT:** L. Miner made a motion to adjourn, seconded by K. Mudgett. The meeting was adjourned at 5:55 p.m.

Submitted by:   
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Tara Baker, BOA Clerk