

City of Keene
New Hampshire
ASSESSOR'S BOARD MEETING MINUTES

Wednesday, June 24, 2020

2:00 PM

City Hall Committee Room

Members Present:

Joshua A. Greenwald
Rita H. Johnson
John T. Newcombe
Daniel J. Langille, Chairman/City Assessor

Staff Present:

Diane C. R. Stauder, Assessment Technician

Mr. Langille called the meeting to order at 2:00 PM.

Ms. Johnson moved and Mr. Greenwald seconded to accept the minutes of September 5, 2019. On a vote of 3-0, the Board approved the September 5, 2019 minutes.

Mr. Langille opened the Public Meeting by explaining the Board would make a determination on the abatement applications before them today. Mr. Langille stated that, once decided, notification would be mailed to the property owner. Mr. Langille explained the Board's decision is final and, if the property owner is dissatisfied with the decision, an appeal may be filed with the Board of Tax and Land Appeals or with Superior Court.

The following property owners/representatives were present for the meeting:

1. Shields, Elizabeth A. Rev. Trust 238-D48 Base Hill Rd. - #247-003-000-00D-048

DENIED. Mr. Greenwald moved that the Board deny the request for abatement. Ms. Johnson seconded. On a vote of 3-0, the request for abatement was denied. The Board determined the information submitted did not support a reduction in the assessed value.

Ms. Shields was present. She stated she feels the assessment is too high on her unit. She said she has the standard cement patio, not an extended patio area that some owners have added. Ms. Shields added that her unit needs remodeling and the carpeting replaced.

2. House of Hope-New Hampshire, Inc. - 31 Wyman Rd. - #221-029

DENIED. Mr. Newcombe moved that the Board deny the request for abatement. Ms. Johnson seconded. On a vote of 3-0, the request for abatement was denied.

Phyllis Phelps, President/Director was present. She explained that fund raising for this property has been difficult. Mr. Langille explained the owners purchased the property in December 2018 but did not file for tax exempt status for tax year 2019. Mr. Greenwald asked if a precedent would be set if an abatement were approved in this case. Mr. Langille explained RSA 72:23-c states that no requests for exempt status shall be received or granted after the final bill of the year. Mr. Langille noted the applicant applied for exempt status for tax year 2020, which will be discussed at a future meeting.

3. Woodbeck, Terry L. Trust – 85 Whitcombs Mill Rd. - #237-014

APPROVED. Mr. Greenwald moved that the assessment be adjusted from 499,900 to 413,800. Ms. Johnson seconded. On a vote of 3-0, the Board approved the assessment reduction from 499,900 to 413,800, resulting in an abatement of \$1,357.36.

Mr. Woodbeck was present. He said he assumed his purchase price of \$392,500 would be reflected in the assessed value. Mr. Langille explained that one sale does not equate to market value; the Department relies on market studies and multiple sales throughout the City.

At this point, there were no attendees. The Board discussed the following:

4. AT&T – 418 Chapman Rd. & 105Rear Maple Ave. – 239-006-000-001-000 & 227-017-000-002-001

DENIED. Mr. Greenwald moved that the Board deny the request for abatement. Mr. Newcombe seconded. On a vote of 3-0, the request for abatement was denied.

Mr. Langille explained the applicant claims they do not own taxable real estate in the City. He noted that over the years, two cell towers have had different building permits on record which have taxable real estate associated with both of them.

5. Blaisdell, Michael J. & Theresa M. – 240 West Surry Rd. - #211-055

APPROVED. Ms. Johnson moved that the assessment be adjusted from 473,000 to 405,400. Mr. Newcombe seconded. On a vote of 3-0, the Board approved the assessment reduction from 473,000 to 405,400, resulting in an abatement of \$2,541.76.

Mr. Langille explained the Department noted recent market activity near the subject which supported a reduction in value.

6. D-L-C Spofford LLC – 800 Park Ave. - #227-002

DENIED. Mr. Greenwald moved that the Board deny the request for abatement. Ms. Johnson seconded. On a vote of 3-0, the request for abatement was denied.

Mr. Langille noted this application was supported by an appraisal which was done for estate purposes. The value estimates in the appraisal were not considered reliable enough to support a reduction.

7. Hatt, Tasha A. – 26 Castle Ct. - #555-010

DENIED. Mr. Greenwald moved that the Board deny the request for abatement. Ms. Johnson seconded. On a vote of 3-0, the request for abatement was denied. The Board determined the information submitted did not support a reduction in the assessed value.

8. Keene Holdings-T LLC – 42 Ash Brook Rd. #6 - #109-027-000-002-006

DENIED. Mr. Newcombe moved that the Board deny the request for abatement. Ms. Johnson seconded. On a vote of 3-0, the request for abatement was denied.

9. LaBrie, Kevin A. – 493 Elm St. - #515-026

APPROVED. Mr. Greenwald moved that the assessment be adjusted from 121,600 to 108,800. Ms. Johnson seconded. On a vote of 3-0, the Board approved the assessment reduction from 121,600 to 108,800, resulting in an abatement of \$481.28.

Mr. Langille explained inspection revealed deferred maintenance, resulting in a reduction in assessed value.

10. Luse, Zachary Thomas Clark – 317 Court St. - #537-081

APPROVED. Mr. Greenwald moved that the assessment be adjusted from 318,100 to 295,100. Ms. Johnson seconded. On a vote of 3-0, the Board approved the assessment reduction from 318,100 to 295,100, resulting in an abatement of \$864.80.

Mr. Langille explained a reduction in the grade of the home was applied, lowering the assessed value.

11. Markem Corp. – 150 Congress St. & 94 Congress St. - #598-002 & 598-001

DENIED. Mr. Newcombe moved that the Board deny the request for abatement. Ms. Johnson seconded. On a vote of 3-0, the request for abatement was denied.

Mr. Langille explained the applicant applied for an abatement in 2016 which was denied. The applicant appealed to the BTLA and, in 2018, the City and the applicant reached a settlement agreement. Both sides agreed to a value to remain in place until the next City-wide revaluation in 2021. The application was submitted by a different tax representative apparently without the knowledge of this agreement.

12. Monadnock Area Peer Support Agency – 64 Beaver St. – 553-035-000-000-001

APPROVED. Ms. Johnson moved that the 2019 taxes should be abated. Mr. Newcombe seconded. On a vote of 3-0, the Board approved the abatement of the 2019 taxes in the amount of \$1,541.50.

Mr. Langille explained this parcel should have been tax exempt for tax year 2019.

13. Moon, James J. – 7 Blue Jay Ct. - #219-001-000-112-000

APPROVED. Mr. Greenwald moved that the assessment be adjusted from 24,600 to 21,900. Ms. Johnson seconded. On a vote of 3-0, the Board approved the assessment reduction from 24,600 to 21,900, resulting in an abatement of \$101.52.

14. PSNH (Eversource) several parcels

DENIED. Mr. Newcombe moved that the Board deny the request for abatement. Ms. Johnson seconded. On a vote of 3-0, the request for abatement was denied.

Mr. Langille explained that this applicant has filed for abatements in prior years 2014-2018 with the City and were denied. They appealed with the Board of Tax and Land Appeals and more recently to the Superior Court. The Department recommends the 2019 application be denied as well as the information and application does not meet the burden of proof to justify an abatement.

15. Riverside Improvements (several parcels)

DENIED. Mr. Greenwald moved that the Board deny the request for abatement. Ms. Johnson seconded. On a vote of 3-0, the request for abatement was denied.

The applicant did not submit evidence or information warranting an abatement, therefore failing to meet their burden of proof.

16. Stutes, Daryl L. & Barry, Jill I. – 655 Main St. - #120-058

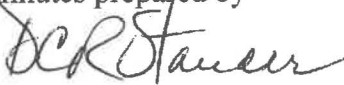
APPROVED. Mr. Greenwald moved that the assessment be adjusted from 167,900 to 154,200. Ms. Johnson seconded. On a vote of 3-0, the Board approved the assessment reduction from 167,900 to 154,200, resulting in an abatement of \$515.12.

Mr. Langille explained that, after inspecting the building, the Department recommends adjusting the condition resulting in the assessment reduction.

Other Business:

The meeting adjourned at 3:26 p.m. Mr. Langille advised the Board of the next Assessor's Board meeting scheduled for Wednesday, July 8, 2020, beginning at 2:00p.m.

Minutes prepared by



Diane C. R. Stauder
Assessment Technician

Reviewed and Approved by the Assessor's Board



Daniel J. Langille, CNHA
City Assessor/Chairman, Assessor's Board