

FINAL

**BOARD OF ASSESSORS
MINUTES, REGULAR SESSION
Wednesday, December 9, 2020 2:25 PM
Remote Via Microsoft Teams: LebanonNH.gov/Live**

MEMBERS PRESENT: Jay Hutchins (Chair), Barry Seaver, Brian Ware, Falguni Mehta, Frank Mastro

MEMBERS ABSENT: None

STAFF PRESENT: Rick Vincent (Chief Assessor);

GUESTS: None

I. Call to Order – Jay Hutchins (Chair) called the meeting to order at 2:25 PM.

II. Acceptance of Minutes

a. October 28, 2020 minutes

Motion by Falguni Mehta to approve the October 28, 2020 minutes. Seconded by Brian Ware.

*Motion approved (5-0).

III. Old Business

a. None

IV. New Business

a. Administrative Abatements

i. See attached list

Chief Assessor Vincent explained that the properties on the list have corrected values and need abatements on the taxes. This is housekeeping from the revaluation. Typically, during a revaluation, preliminary values are established and notices are sent to the taxpayers. The taxpayers are given the opportunity for a hearing to discuss the new value. Adjustments to the value can then be completed before the values are finalized and turned over to the State for the setting of the tax rate. Assessor Vincent explained that he was not able to follow the standard process for this revaluation. The values had to be finalized after the setting of the tax rate and the issuance of the tax bills. As a result, we need to abate the overpayment of taxes.

Motion by Barry Seaver to approve the Tax Payment Application. Seconded by Frank Mastro.

*Motion approved (5-0).

b. Tax Payment Application

i. SK LLC, 364 Miracle Mile, Map/Lot 103/8/100

Motion by Barry Seaver to approve the Tax Payment Application. Seconded by Brian Ware.

*Motion approved (5-0).

c. Settlement Agreement

- i. SegTel Inc., Rights-of-Way, Map/Lot 999/5
Chief Assessor Vincent explained that the Settlement agreement with SegTel adjusts the assessed value as a result of recent court decisions. The result is that SegTel will pay taxes on the 1,800 lineal feet of Right-Of-Way space where its conduit is located. Vincent asked that the Board abate the difference in taxes and all interest.
Assessor Vincent stated that there are tax liens for tax years 2013-2015. Those will be brought before the Board for abatement in a subsequent meeting.

Motion by Brian Ware to approve the Settlement Agreement and wave all interest. Seconded by Barry Seaver.

*Motion approved (5-0).

d. RSA 79-D:3 Discretionary Preservation Easement Application

- i. Leah Koff, 158 Stevens Rd, Map/Lot 28/10
Application for Preservation Easement on Barn located on property
Chief Assessor Vincent explained that RSA 79-D:3 is designed to help save historic barns and barns that provide viewing pleasure to the public from being demolished. The subject barn is the last of several barns that existed on what was a farm on Stevens Road. Vincent explained that the statute allows the Board to set a value for the barn between 25% and 75% of its current assessed value, and the value remains there for 10 years. This allows for renovations to the barn without major increases in assessed value. The barn has to remain consistent with its original use. It cannot be converted to living area or some other use inconsistent with barn use.

Board member Seaver abstained from discussions and voting, because he is close friends with the property owner.

Motion by Frank Mastro to approve the Discretionary Preservation Easement Application. Seconded by Falguni Mehta.

*Motion approved (4-0).

e. Parkhurst Community Housing PILOT agreement

- i. Parkhurst Community Housing, 10 Parkhurst St., Map/Lot 92/63
Chief Assessor Vincent explained that this PILOT falls under RSA 72:23-k. The two parties should reach agreement on the payment. Failing to do so, the payment would fall into a specified category, which would be less than the agreed amount of \$10,000. The property owner was willing to pay \$10,000, which is more than the minimum amount specified by state statute.

Motion by Barry Seaver to approve the PILOT Agreement. Seconded by Falguni Mehta. *Motion approved (4-0).

f. DHMC PILOT agreement

- i. DHMC, 1 Medical Center Dr, various parcels
No action taken. The Board is to consider the new agreement at the joint meeting with City Council at 6:30 pm this evening.

Due to COVID-19 restrictions, all five Board members gave Chief Assessor Vincent permission to use their respective signature stamps to sign the documents approved at this meeting.

V. Adjournment

Motion by Frank Mastro to adjourn. Seconded by Barry Seaver.

***Motion** approved (5-0).

Meeting was adjourned at 3:25 p.m.

Respectfully submitted
Richard Vincent
Chief Assessor

[illegible]