



**LEBANON BOARD OF ASSESSORS
DECEMBER 8, 2022 - 12:00 PM
COUNCIL CHAMBERS, CITY HALL OR
REMOTE VIA VIRTUAL PLATFORM
LEBANONNH.GOV/LIVE**

1. Call to Order

2. Old Business

A. Minutes to Approve:

- March 24, 2021
- June 24, 2021
- October 21, 2021
- December 9, 2021
- March 8, 2022
- April 7, 2022
- June 30, 2022
- August 30, 2022

3. New Business

- A. Non-Public Session BTLA Tax Appeal - NH RSA 91-A:3 II (c)
- B. Tax Abatement - Philip & Stephanie Raymond; Map 49 lot 10
- C. Tax Abatement - Cirone Revocable Trust; Map 82 Lot 5
- D. Tax Abatement - South Main St Housing Trust c/o Twin Pines Housing; Map 73 Lot 95
- E. Administrative Abatements:
- City of Lebanon, Map 120 Lot 7
 - City of Lebanon, Map 165 Lot 31
- F. Signature Items:
- 2022 Equalization Municipal Assessment Data Certificate
 - Pike Industries Inc Excavation Tax Warrant
 - Trustees of Dartmouth College, Map 74 Lot 08-200 - Application for Current Use Assessment
 - Solar Energy Systems Exemption Applications

4. Other Business

5. Adjournment

Lebanon Board of Assessors Agenda
December 8, 2022

so by going to LebanonNH.gov/Live where you will find instructions on how to enter the meeting. Members of the public will be able to participate and ask questions through the City's virtual platform or by phone. Please note: Should technical difficulties occur during the meeting that disrupts virtual or phone connection(s), the meeting will continue without remote access capabilities.

DRAFT

**LEBANON BOARD OF ASSESSORS
MARCH 24TH, 2021-12:00 PM
REMOTE VIA MICROSOFT TEAMS
LEBANONNH.GOV/LIVE**

MEMBERS PRESENT: Jay Hutchins (Chair), Frank Mastro, Brian Ware

MEMBERS ABSENT: Falguni Mehta

STAFF PRESENT: Marlene Boisclair, Michael Pelletier

GUESTS: None

1 **1. CALL TO ORDER – Chair Jay Hutchins called the meeting to order at 12:05 PM.**

2
3 **2. APPROVAL OF MINUTES**

4 **A. December 9, 2020**

5 *Motion by Frank Mastro to approve the December 9, 2020 minutes as presented.*

6 *Seconded by Brian Ware*

7 **Motion approved by roll call vote (3-0)*

8
9 **3. OLD BUSINESS:** None

10
11 **4. NEW BUSINESS:**

12 **A. Abatement Application of Julie and John Glynn, Map 4/Lot 47**

13 Michael Pelletier discussed the statutory requirements for granting a prorated abatement for
14 a property damaged by fire which rendered the property unusable for a period of time.

15 *Motion by Brian Ware to approve the prorated abatement.*

16 *Seconded by Frank Mastro*

17 **Motion approved by roll call vote (3-0)*

18
19 **B. Land Use Change Tax (LUCT) for Florian and Hedwig Schroeck, Map 30/Lot 27**

20 Michael Pelletier determined this 4.01 acres no longer qualifies for the State's current use program.
21 A review of market data indicated a fair market value of \$40,000, resulting in a land use change tax
22 in the amount of \$4,000.

23 *Motion by Brian Ware to approve the recommended Land Use Change Tax*

24 *Seconded by Frank Mastro*

25 **Motion approved by roll call vote (3-0)*

26
27 **C. Governor's Emergency Order 356 Late Payment Application for Carolina Dahlqvist,
28 Map 49/Lot 4**

29 Marlene Boisclair reported that according to the Tax Collector, this application meets all
30 requirements to qualify for this program.

31 *Motion by Frank Mastro to approve this application*

32 *Seconded by Brian Ware*

1 ***Motion** approved by roll call vote (3-0)

2
3 **D. TIMBER TAX BILLS**

4 I. Mary Hitchcock Memorial Hospital, Map 10/Lot 8

5 II. Edwin J. and Tina R. Bagley, Jr, Map 190/Lot 8

6 III. Richard B. and Amy Ackerman, Jr, Map 192/Lot 2

7 IV. Glen D and Anita M. Kimball, Map 160/Lot 3

8 Mr. Pelletier reported the State's Forester verified the Reports of Cut.

9 Chairman Jay Hutchins asked Board Members if they have reviewed these timber tax documents and
10 if there were any questions. If not, he would entertain a motion to approve all the timber tax bills
11 at once.

12 **Motion** by Frank Mastro to approve these four timber tax bills

13 **Seconded** by Brian Ware

14 ***Motion** approved by roll call vote (3-0)

15
16 **E. OTHER BUSINESS**

17 **Correspondence from the NH Department of Revenue**

18 I. 2020 Equalization Municipal Assessment Data Certificate

19 II. 2020 Final Ratio Study Report

20 Michael Pelletier reported that the information submitted to the NH Department of Revenue for these
21 reports was reviewed and believed to be accurate. The preliminary results of both reports are what
22 was expected given that a revaluation was completed for 2020.

23 The Board Members gave permission to apply their signature stamps to the Certificate and submit
24 it to the NH Department of Revenue.

25
26 **Motion** by Brian Ware to enter into a non-public session per NH RSA 91-A:II(e)

27 **Seconded** by Frank Mastro.

28 ***Motion** approved by roll call vote (3-0).

29
30 **Public Meeting adjourned at 1:35 PM**

31
32 **Non-Public Meeting adjourned at 1:45 PM**

33
34
35 **F. ADJOURNMENT**

36 **Motion** by Brian Ware to adjourn.

37 **Seconded** by Frank Mastro.

38 ***Motion** approved by roll call vote (3-0)

39
40 **Meeting adjourned at 1:46 PM.**

41
42
43 Respectfully submitted,

44 Marlene Boisclair

45 Deputy Assessor

DRAFT

LEBANON BOARD OF ASSESSORS
June 24th, 2021-12:00 PM
REMOTE VIA VIRTUAL PLATFORM
LEBANONNH.GOV/LIVE

MEMBERS PRESENT: Jay Hutchins (Chair), Frank Mastro, Brian Ware

MEMBERS ABSENT: Falguni Mehta (remotely)

STAFF PRESENT: Marlene Boisclair, Michael Pelletier, Ed Tinker (remotely)

GUESTS: None

-
- Mr. Jay Hutchins reviewed the meeting procedures for remote meeting and NH RSA 91-A “Right to Know” requirements. A Roll Call of Board Members who participated remotely are listed above.
 - Mr. Shaun Mulholland, City Manager, reviewed the new safety procedures and location of coffee and comfort stations.

1. CALL TO ORDER – Chair Hutchins called the meeting to order at 12:10 PM.

2. OLD BUSINESS: None.

3. NEW BUSINESS

A. RESIDENTIAL ABATEMENT APPLICATIONS

(See List of Residential Tax Abatements attached to the Agenda)

I. Carla R Nordstrom, TTEE, Map 4/Lot 15

Motion by Brian Ware to grant this residential abatement application.

Seconded by Frank Mastro.

Roll Call Vote:

Jay Hutchins, Frank Mastro, Falguni Mehta and Brian Ware all voted Yea.

None voted Nay.

Motion unanimously approved (4-0).

II. Roslyn Levin, TTEE, Map 125/Lot 21-100

Motion by Frank Mastro to grant this residential abatement application.

Seconded by Brian Ware.

Roll Call Vote:

Jay Hutchins, Frank Mastro, Falguni Mehta and Brian Ware all voted Yea.

None voted Nay.

Motion unanimously approved (4-0).

III. Ann Garland, TEE, Map 54/Lot 18

Motion by Brian Ware to grant this residential abatement application.

Seconded by Frank Mastro.

Roll Call Vote:

Jay Hutchins, Frank Mastro, Falguni Mehta and Brian Ware all voted Yea.

None voted Nay.

Motion unanimously approved (4-0).

IV. Eric W. Janson, TTEE, Map 54/Lot 16

Motion by Frank Mastro to grant this residential abatement application.

Seconded by Brian Ware.

Roll Call Vote:

Jay Hutchins, Frank Mastro, Falguni Mehta and Brian Ware all voted Yea.

None voted Nay.

Motion unanimously approved (4-0).

V. 37 Bank Street LLC, Map 92/Lot 75

Motion by Frank Mastro to deny this residential abatement application.

Seconded by Brian Ware.

Roll Call Vote:

Jay Hutchins, Frank Mastro, Falguni Mehta and Brian Ware all voted Yea.

None voted Nay.

Motion unanimously approved (4-0).

VI. Adam S. Gage, Map 182/Lot 12

Motion by Brian Ware to grant this residential abatement application.

Seconded by Frank Mastro.

Roll Call Vote:

Jay Hutchins, Frank Mastro, Falguni Mehta and Brian Ware all voted Yea.

None voted Nay.

Motion unanimously approved (4-0).

VII. Warren A. and Jane H. Dyke

Motion by Frank Mastro to deny this residential abatement application.

Seconded by Brian Ware.

Roll Call Vote:

Jay Hutchins, Frank Mastro, Falguni Mehta and Brian Ware all voted Yea.

None voted Nay.

Motion unanimously approved (4-0).

VIII. Dale Cloutier, Map 80/Lot 29

Motion by Frank Mastro to deny this residential abatement application.

Seconded by Brian Ware.

Roll Call Vote:

Jay Hutchins, Frank Mastro, Falguni Mehta and Brian Ware all voted Yea.

None voted Nay.

Motion unanimously approved (4-0).

B. 2020 COMMERCIAL/INDUSTRIAL ABATEMENT APPLICATIONS

Board Members requested more time to review and commercial/industrial abatements applications and to table the decisions to a later meeting. Mr. Ed Tinker reported he had additional commercial/industrial abatements to bring to the Board before the next Board meeting.

Motion by Brian Ware to table discussing the 2020 commercial/industrial abatement applications to the next available meeting date.

Seconded by Frank Mastro.

Roll Call Vote:

Jay Hutchins, Frank Mastro, Falguni Mehta and Brian Ware all voted Yea.

None voted Nay.

Motion unanimously approved (4-0).

C. ADMINISTRATIVE ABATEMENT**I. Carroll and Madeline Goodell, Map 77/Lot 122**

Michael Pelletier led a discussion regarding his inspection of this property.

Motion by Brian Ware to grant this administrative abatement application.

Seconded by Frank Mastro.

Roll Call Vote:

Jay Hutchins, Frank Mastro, Falguni Mehta and Brian Ware all voted Yea.

None voted Nay.

Motion unanimously approved (4-0).

D. LAND USE CHANGE TAX (LUCT)

Michael Pelletier addressed questions from the Board Members regarding each LUCT.

I. CAESD LLC, Map 58/Lot 88, Map 58/Lot 90, Map 58/Lot 91, Map 58/Lot 92, Map 58/Lot 94, Map 58/Lot 95, Map 58/Lot 96

II. City of Lebanon, Map 58/Lot 96

III. Jeff Curtis, map 58/Lot 89

IV. Lauren H. and Sandra L. Cummings, Map 48/Lot 93

V. Brenden Hickey and Manon Price, Map 188/Lot 32

VI. ICV Holdings of NH, LLC, Map 26/Lot 2

Chairman Jay Hutchins commented these LUCTs were signature items with all Board Members agreeing to sign the documentation.

4. OTHER BUSINESS

None.

5. ADJOURNMENT

Motion by Brian Ware to adjourn.

Seconded by Frank Mastro.

Roll Call Vote:

Jay Hutchins, Frank Mastro, Falguni Mehta and Brian Ware all voted Yea.

None voted Nay.

Motion unanimously approved (4-0).

The meeting was adjourned at 12:38 PM.

1
2 Respectfully submitted,
3 Marlene S. Boisclair
4 Deputy Assessor

DRAFT

LEBANON BOARD OF ASSESSORS
October 21, 2021-3:00 PM
COUNCIL CHAMBERS, CITY HALL OR
REMOTE VIA VIRTUAL PLATFORM
LEBANONNH.GOV/LIVE

MEMBERS PRESENT: Jay Hutchins (Chair), Brian Ware, Frank Mastro

MEMBERS ABSENT: Falguni Mehta

STAFF PRESENT: Marlene Boisclair, Michael Pelletier, Joseph Lessard

GUESTS: Attorney Adele Fulton

1
2 **1. CALL TO ORDER – Chair Jay Hutchins called the meeting to order at 3:00 PM.**

3
4 **2. APPROVAL OF MINUTES**

5 **A. August 26, 2021**

6 *Motion by Brian Ware to approve the August 26, 2021 Minutes as presented*

7 *Seconded by Frank Mastro*

8 **Motion approved unanimously (3-0)*

9
10 **3. OLD BUSINESS:**

11
12 **A. Exempt Application of Alice Peck Day Memorial Hospital (APD), Map 90/Lot 59**

13 APD filed an application for charitable exemption. The City requested additional information from the
14 hospital. APD failed to respond.

15 *Motion by Brian Ware to deny the request for a charitable exemption from Alice Peck Day Memorial*
16 *Hospital for the 2021 tax year because it failed to respond to the City Assessor's letter dated May 18,*
17 *2021 requesting documents and information in order to review the property under RSA 72:23-c. That*
18 *statute says that such information requested from the landowner "shall be provided within 30 days*
19 *of a written request. Failure to provide information requested under this section shall result in a*
20 *denial of exemption" The Assessor never received a response from APD to his letter, so under*
21 *That law, the Board must deny the exemption for the 2021 tax year.*

22 *Seconded by Frank Mastro*

23 **Motion unanimously approved (3-0)*

24
25 **B. Exempt Application of Alice Peck Day Lifecare Center, Map 76/Lot 4**

26 The Lifecare Center filed an application for charitable exemption. The City requested additional
27 information from the Lifecare Center. The Lifecare Center failed to respond.

28 *Motion by Brian Ware to deny the request for charitable exemption from Alice Peck Day Lifecare*
29 *Center for the 2021 tax year because it failed to respond to the Assessor's letter dated May 4, 2021*
30 *requesting documents and information in order to review the property under RSA 72:23-c. That*
31 *statute says that such information requested from the landowner "shall be provided within 30 days*
32 *of a written request. Failure to provide information requested under this section shall result in a*
33 *denial of exemption" The Assessor never received a response from APDLC to his letter, so*

1 *under that law, the Board must deny the exemption.*

2 *In addition, the City has always taxed the Lifecare Center because the Board does not consider it*
3 *qualified for a charitable exemption, and the Lifecare Center has always paid the taxes every year.*

4 *We have no information from the Lifecare Center that indicates any changes have taken place at the*
5 *property to change the Board's position, and it should be taxed for the 2021 tax year like always.*

6 ***Seconded*** by Frank Mastro

7 ****Motion*** approved unanimously (3-0)
8

9 **3. NEW BUSINESS:**

10 **A. Administrative Abatements**

11 Michael Pelletier reminded the Board they had already approved these two abatements at a previous
12 meeting. The Board Member's signatures are requested. The Board Members authorized the application
13 of their signatures stamps.

14 I. Ledyard Charter School of Lebanon, Map 91/Lot 239

15 II. VISIONS for Creative Housing Solutions, Inc., Map 92/Lot 131
16

17 **4. OTHER BUSINESS:**

18 None.
19

20 **5. ADJOURNMENT:**
21

22 ***Motion*** by Brian Ware to adjourn.

23 ***Seconded*** by Frank Mastro.

24 ****Motion*** approved unanimously (3-0).
25

26 **Meeting was adjourned at 3:08 PM.**
27

28 Respectfully submitted,

29 Marlene S. Boisclair

30 Deputy Assessor
31

DRAFT

**LEBANON BOARD OF ASSESSORS
DECEMBER 9TH, 2021-12:00 PM
COUNCIL CHAMBERS, CITY HALL OR
REMOTE VIA VIRTUAL PLATFORM
LEBANONNH.GOV/LIVE**

MEMBERS PRESENT: Jay Hutchins (Chair), Brian Ware, Frank Mastro

MEMBERS ABSENT: Falguni Mehta

STAFF PRESENT: Marlene Boisclair, Michael Pelletier, Ed Tinker

GUESTS: None

1 **1. CALL TO ORDER** – Jay Hutchins (Chair) called the meeting to order at 12:19 PM.

2
3 **2. OLD BUSINESS:**

4 None.

5
6 **3. NEW BUSINESS**

7
8 **A. Administrative Abatements**

9 I. Judy B. Simpson, Map 56/Lot 4

10 II. Tara A Ellis, Map 89/Lot 18-102

11 III. Ronald J. Michaud, Map 92/Lot 218

12 IV. Home Crafters LLC, Map 80/Lot 28-1

13 Chairman Jay Hutchins asked Board Members if they have reviewed these administrative abatements and
14 had any questions. If not, he will entertain a motion to approve all administrative abatements at once.

15 ***Motion** by Brian Ware to approve all four administrative abatements.*

16 ***Seconded** by Frank Mastro.*

17 ****Motion** approved unanimously (4-0)*

18
19 **B. Land Use Change Tax (LUCT)**

20 I. Dartmouth College Trustees, Map 24/Lot 2

21 Michael Pelletier indicated he put together a memorandum provided to the Board explaining the
22 reasoning behind his analysis. The Board's signatures are necessary to submit the LUCT to the party who
23 owe the land use change tax. The land is located on Mount Support Rd and is a housing project. This is
24 taxable and is outside the PILOT Agreement the City has with Dartmouth College Trustees. Another
25 entity that is not exempt is leasing the land from Dartmouth College.

26 ***Motion** by Brian Ware to approve the Land Use Change Tax.*

27 ***Seconded** by Frank Mastro.*

28 ****Motion** approved unanimously (4-0)*

29
30 **4. OTHER BUSINESS**

A. Signature Items

- I. LUCT for Brenden and Stacey Macaskill, Map 138/Lot 7-200
- II. LUCT for Jason and Molly Pepin, Map 138/Lot 7-200
- III. LUCT for Lauren and Sandra Cummings, Map 58/Lot 93
- IV. LUCT for Matthew and Sofie Smith, Map 188/Lot 4
- V. LUCT for Jeff Curtis, Map 58/Lot 89

The Board Members applied their signatures to the LUCTs.

5. NON-PUBLIC SESSION PURSUANT TO NH RSA 91-A:3, II(e)

The Board entered into non-public session at 12:21 PM.

6. ADJOURNMENT:

Motion by Brian Ware to adjourn the meeting. Seconded by Falguni Mehta.
***MOTION** approved (4-0).

Meeting was adjourned at 12:21 p.m.

Respectfully submitted,
Marlene S. Boisclair
Deputy Assessor

DRAFT

LEBANON BOARD OF ASSESSORS
March 8, 2022-12:00 PM
REMOTE VIA VIRTUAL PLATFORM
LEBANONNH.GOV/LIVE

MEMBERS PRESENT: Jay Hutchins (Chair), Frank Mastro, Falguni Mehta

MEMBERS ABSENT: Brian Ware

STAFF PRESENT: Michael Pelletier, Marlene Boisclair, Ed Tinker

GUESTS: None

1 **1. CALL TO ORDER** – Jay Hutchins (Chairman) called the meeting to order at 12:15 PM.

2
3 **2. OLD BUSINESS:** None

4
5 **3. NEW BUSINESS:**

6 **A. Signature Items**

- 7
8 I. Administrative Abatement for Lisa Green, Map 58/Lot 95
9 II. Administrative Abatement for Dartmouth College Trustees, Map 24/Lot 2
10 III. Land Use Change Tax (LUCT) for Rao Karpenko, James Karpenko, Map 80/Lot 14
11 IV. Application for Current Use for Ana Karpenko, Map 80/Lot 14
12 V. Intent to Cut Wood or Timber for Lindsay Knittle, Map 92/Lot 103
13 VI. Land Use Change Tax(LUCT) for Lisa Green, Map 58/Lot 95
14 VII. Land Use Change Tax (LUCT) for Pamela Green and Allen Green, Map 108/Lot 3

15 The Board Members affixed their signatures to these items.

16
17 **4. NON-PUBLIC SESSION PURSUANT TO NH RSA 91-A:3, (e**

18
19 Attendance Taken:

20 Board Members Present: Jay Hutchins, Frank Mastro, Falguni Mehta

21 Staff Present: Marlene Boisclair, Michael Pelletier, Ed Tinker

22 ***Motion** by Falguni Mehta to enter into non-public session*

23 ***Seconded** by Frank Mastro*

24 ****Motion** approved unanimously by roll call vote (3-0)*

25 *Falguni Mehta, Frank Mastro and Jay Hutchins – all voted Yea*

26
27 *Chairman Jay Hutchins stated the Board was going into closed session and adjourned the meeting.*

28
29 **Non-public session entered into at 12:20 PM.**

30
31 **Non-public session was adjourned at 1:15 PM.**

- 1 Respectfully submitted,
- 2 Marlene Boisclair
- 3 Deputy Assessor

DRAFT

LEBANON BOARD OF ASSESSORS
April 7th, 2022-12:00 PM
COUNCIL CHAMBERS, CITY HALL OF
REMOTE VIA VIRTUAL PLATFORM
LEBANONNH.GOV/LIVE

MEMBERS PRESENT: Jay Hutchins (Chair), Brian Ware, Frank Mastro

MEMBERS ABSENT: Falguni Mehta

STAFF PRESENT: Marlene Boisclair, Mike Pelletier (Contract Assessor)

GUESTS: None

1
2 **1. CALL TO ORDER – Chair Hutchins called the meeting to order at 12:04 PM.**

3
4 **2. OLD BUSINESS:**

5
6 **A. Walgreen Company Settlement Agreement, Map 114/Lot 6**

7 Michael Pelletier led a discussion stating this is a continuation of prior meeting discussion regarding
8 Walgreen's Abatement Appeal filed for 2020. The Board had offered a counterproposal. The City's
9 attorney reviewed the proposed settlement. Walgreen accepted the settlement proposal and agreed to
10 waive statutory interest.

11 ***Motion** by Frank Mastro to accept the proposal and settle this abatement appeal.*

12 ***Seconded** by Brian Ware.*

13 ****Motion** approved (3-0).*

14
15 **B. Walmart RE Business Trust Settlement Agreement, Map 128/Lot 10**

16 Michael Pelletier led a discussion stating this is a continuation of prior meeting discussion regarding
17 Walmart's Abatement Appeal filed for 2020. The Board had offered a counterproposal. The City's
18 attorney reviewed the proposed settlement. Walmart accepted the settlement proposal and agreed to
19 waive statutory interest.

20 ***Motion** by Brian Ware to accept the proposal and settle this abatement appeal.*

21 ***Seconded** by Frank Mastro.*

22 ****Motion** approved (3-0).*

23
24 **3. NEW BUSINESS:**

25 Michael Pelletier led discussions regarding each issue under New Business.

26
27 **A. Administration Abatement for Robert Oakes and John Oakes, Map 111/Lot 16**

28 ***Motion** by Brian Ware to grant this abatement.*

29 ***Seconded** by Frank Mastro.*

30 ****Motion** approved (3-0).*

31 **B. Administrative Abatement for Beau M. Moulton, Map 83/Lot 4**

32 ***Motion** by Frank Mastro to grant this abatement.*

33 ***Seconded** by Brian Ware.*

1 **Motion approved (3-0).*

2
3 **C. Administrative Abatement for Barkat Properties, LLC, Map 91/Lot 219**

4 *Motion by Brian Ware to grant this abatement.*

5 *Seconded by Frank Mastro.*

6 **Motion approved (3-0).*

7
8 **D. Administrative Abatement for John R. Hannon, TTEE of IVRE Realty Trust,**
9 **Map 9/Lot 18-308**

10 *Motion by Brian Ware to grant this abatement.*

11 *Seconded by Frank Mastro.*

12 **Motion approved (3-0).*

13
14 **E. Request from City Clerk/Tax Collector regarding NH RSA 76:13**

15 *Motion by Brian Ware to grant this request.*

16 *Seconded by Frank Mastro.*

17 **Motion approved (3-0).*

18
19 **F. Exemption Applications**

20 Chairman Jay Hutchins noted this is a signature item. Board Members agreed to allow the City to a
21 apply their signature stamps on these PA-29 applications for the exemptions.

22
23 **4. OTHER BUSINESS:**

24
25 **A. Notice of Intent to Cut filed by SPNH Mount Support, LLC, Map 24/Lot 1**

26 Board Members agreed to sign the Intent to Cut.

27
28 **B. Land Use Change Tax Abatement filed by Dartmouth College Trustees, Map 24/Lot 2**

29 Michael Pelletier led a discussion regarding the delivery of the LUCT bill to their office during the
30 winter break when no one was in the office to address the payment of same. This caused a late
31 payment accumulating interest. This is a request by the City Clerk/Tax Collector to abate the interest.
32 Board Members agreed to sign the Abatement.

33
34 **5. ADJOURNMENT:**

35
36 *Motion by Brian Ware to adjourn.*

37 *Seconded by Frank Mastro.*

38 **Motion approved (3-0).*

39
40 **Meeting was adjourned at 12:14 PM.**

41
42 Respectfully submitted,
43 Marlene S. Boisclair
44 Deputy Assessor
45

DRAFT

LEBANON BOARD OF ASSESSORS
June 30, 2022-12:00 PM
REMOTE VIA MICROSOFT TEAMS
LEBANONNH.GOV/LIVE

MEMBERS PRESENT: Jay Hutchins (Chair), Brian Ware

MEMBERS ABSENT: Frank Mastro

STAFF PRESENT: Marlene Boisclair, Michael Pelletier, Ed Tinker

GUESTS: None

1 **1. CALL TO ORDER** – Jay Hutchins (Chair) called the meeting to order at 12:10 PM.

2
3 **2. OLD BUSINESS**

4 None.

5 **3. NEW BUSINESS**

6 **A. 2022 List of Exempt and Charitable Properties**

7 *Motion* by Brian Ware to approve the annual list of exempt and charitable properties as
8 presented for the 2022 tax year.

9 *Seconded* by Jay Hutchins

10 **Motion* approved (2-0).

11
12 **B. Administrative Abatement for Alice Peck Day Memorial Hospital, Map 90/Lot 59-70200**

13 Mike explained the City converted to a new billing system. This property was added to the
14 hospital's main parcel prior to billing, however, this change was not picked up during the
15 conversion, resulting in a tax bill being issued in error.

16 *Motion* by Brian Ware to abate the taxes paid in error with statutory interest to correct the
17 the billing records. to accept the Assessor's recommendations for the Residences in an
18 Industrial Zone.

19 *Seconded* by Jay Hutchins.

20 **Motion* approved (2-0).

21
22 **C. 2021 Property Tax Abatements**

23 Mr. Ed Tinker explained the abatement process and addressed questions on individual properties.

24
25 **I. One Mechanic Street, LLC, Map 91/Lot 264**

26 *Motion* by Brian Ware to approve the proposed abatement.

27 *Seconded* by Jay Hutchins.

28 **Motion* approved (2-0).

II. Mary C. Rohr, Trustee, Map 8/Lot 2-302*Motion by Brian Ware to deny the abatement.**Seconded by Jay Hutchins.***Motion approved (2-0).***III. River Bank Holdings, LLC, Map 105/Lot 3***Motion by Brian Ware to approve the proposed abatement.**Seconded by Jay Hutchins.***Motion approved (2-0).***IV. 20 West Park LLC, Map 91/Lot 232***Motion by Brian Ware to approve the proposed abatement.**Seconded by Jay Hutchins.***Motion approved (2-0).***V. Godfrey Road Holdings LLC, Map 91/Lot 233***Motion by Brian Ware to deny the abatement.**Seconded by Jay Hutchins.***Motion approved (2-0).***VI. LWM Residential LLC, Map 91/Lot 263***Motion by Brian Ware to approve the proposed abatement.**Seconded by Jay Hutchins.***Motion approved (2-0).***VII. LWM Residential LLC, Map 91/Lot 267***Motion by Brian Ware to approve the proposed abatement.**Seconded by Jay Hutchins.***Motion approved (2-0).***VIII. Betco Block & Products Inc.***Motion by Brian Ware to deny the abatement.**Seconded by Jay Hutchins.***Motion approved (2-0).***IX. Lafayette West Lebanon LLC, Map 115/Lot 20***Motion by Brian Ware to deny the abatement.**Seconded by Jay Hutchins.***Motion approved (2-0).***4. SIGNATURE ITEM****Tax Warrant for Mount Support Special Sewer Assessment for 2022**

This is the second year for this special assessment which concludes in 2025. Jay Hutchins and Brian Ware gave their authorization to affix their signature stamps on this warrant.

5. NON-PUBLIC SESSION PURSUANT TO NH RSA 91-A:3, (e)**Attendance taken:****Board Members Present:** Jay Hutchins, Brian Ware

1 **Staff Present:** Michael Pelletier, Marlene Boisclair
2 ***Motion** by Brian Ware to enter into non-public session.*
3 ***Seconded** by Jay Hutchins*
4 ****Motion** approved (2-0).*

5
6 **Non-public session was entered into at 12:15 PM.**

7
8 ***Motion** by Brian Ware to adjourn the non-public session.*
9 ***Seconded** by Jay Hutchins.*
10 ****Motion** approved (2-0).*

11
12 **Non-public session was adjourned at 12:20 PM.**

13
14 **Attendance Taken:**

15 **Board Members Present:** Jay Hutchins, Brian Ware
16 **Staff Present:** Michael Pelletier, Marlene Boisclair
17

18 **6. ADJOURNMENT:**

19
20 **Meeting was adjourned at 12:22 p.m.**

21 ***Motion** by Brian Ware to adjourn.*
22 ***Seconded** by Jay Hutchins.*
23 ****Motion** approved (2-0).*

24
25 Respectfully submitted,
26 Marlene Boisclair
27 Deputy Assessor

DRAFT

LEBANON BOARD OF ASSESSORS
August 30, 2022-12:00 PM
REMOTE VIA VIRTUAL PLATFORM
LEBANONNH.GOV/LIVE

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

MEMBERS ABSENT: None

STAFF PRESENT: Michael Pelletier, Marlene Boisclair, Kimberlee Burkhamer

GUESTS: None

1 **1. CALL TO ORDER** – Jay Hutchins (Chairman) called the meeting to order at 12:11 PM.

2
3 **2. OLD BUSINESS:** None

4
5 **3. NEW BUSINESS:**

6 **A. Administrative Abatement for AU Family Company, LLC, Map 128/Lot 4**

7 Tax bill for this property owner was inadvertently mailed to the prior owner's address due to an
8 issue with the new billing software. Taxes were paid but interest accrued. Tax Collector requests
9 the interest and costs be abated.

10 *Motion by Brian Ware to grant the abatement.*

11 *Seconded by Frank Mastro*

12 **Motion approved unanimously (4-0)*

13
14 **B. Administrative Abatement for Haynes H. Bunn and Robert C. Strong, II, Map 77/Lot 164**

15 Property merged into Map 77/Lot 163 prior to first issue 2022 tax bills. Notice of merger was not
16 received prior to bills being prepared. Tax collector requests the interest and costs be abated.

17 *Motion by Frank Mastro to grant the abatement.*

18 *Seconded by Brian Ware*

19 **Motion approved unanimously (4-0)*

20
21 **C. Land Use Change Tax (LUCT) for Donald O. and Debra A. Goodwin and Kenyon Rd**
22 **SPE, LLC, Map 54/Lot 32-100**

23 Due to construction of new home, 3.15 acres not longer qualified for the State's current use program.

24 *Motion by Falguni Mehta to approve the land use change tax billing.*

25 *Seconded by Brian Ware*

26 **Motion approved unanimously (4-0)*

27
28 **D. 2021 Property Tax Abatement for PT and KM Donovan Revocable Trust, Map 83/Lot 13**

29 Property inspected and interior detail corrected. Appraisal submitted by applicants was reviewed.
30 After corrections and adjustments, property assessment was reduced.

31 *Motion by Frank Ware to grant the abatement.*

32 *Seconded by Brian Ware*

33 **Motion approved unanimously (4-0).*

E. Exemption Application for Alice Peck Day Memorial Hospital, Map 90/Lot 59

Hospital filed for exemption for 2022 tax year. City requested additional information under RSA 72:23-c to be provided within 30 days. Per RSA 72:23-c, failure to provide information requested by statutory deadline shall result in a denial of the exemption.

Motion by Brian Ware to deny the exemption for Alice Peck Day Memorial Hospital for 2022.

Seconded by Frank Mastro

Roll Call Vote:

Jay Hutchins, Frank Mastro and Brian Ware all voted Yea.

Falguni Mehta abstained.

Motion approved (3-1).

F. Exemption Application for Alice Peck Day Lifecare Center, Map 76/Lot 4

Lifecare Center filed for exemption for 2022 tax year. City requested additional information under RSA 72:23-c to be provided within 30 days. Per RSA 72:23-c, failure to provide information requested by statutory deadline shall result in a denial of the exemption.

Motion by Brian Ware to deny the exemption for Alice Peck Day Lifecare Center for 2022.

Seconded by Frank Mastro

Roll Call Vote:

Jay Hutchins, Frank Mastro and Brian Ware all voted Yea.

Falguni Mehta abstained.

Motion approved (3-1).

4. OTHER BUSINESS

None.

5. ADJOURNMENT

Motion by Brian Ware to adjourn the meeting.

Seconded by Frank Mastro.

**Motion approved unanimously (4-0).*

The meeting was adjourned at 12:34 PM.

Respectfully submitted,

Marlene Boisclair

Deputy Assessor

ABATEMENT RECOMMENDATION

To: Board of Assessors
City of Lebanon

From: Michael Pelletier, CNHA
Municipal Resources
Contracted Assessing Agents

Date: November 29, 2022

RE: Philip & Stephanie Raymond
49 Dartmouth Ave
Lebanon, NH 03766

Address: 49 Dartmouth Ave
Tax Map 49 Lot 10

Tax Year: 2023
Assessment: \$300,600

The property is a Ranch on a .21-acre parcel. The applicant noted that the property sketch was incorrect. After reviewing it was noted that during the conversion from Patriot to the Vision CAMA system the property sketch did not come over properly, which doubled the gross living area. After correction the assessment reduced \$67,200 from \$300,600 to \$233,400 it is recommended that an abatement be granted \$1,548.29 plus applicable interest and fees.

ABATEMENT RECOMMENDATION

To: Board of Assessors
City of Lebanon

From: Michael Pelletier, CNHA
Municipal Resources
Contracted Assessing Agents

Date: November 29, 2022

RE: Cirone Revocable Trust
Albert Cirone Jr & Nanci Cirone Trustees
69 Sunset Rock Rd
Lebanon, NH 03766

Address: 69 Sunset Rock Rd
Tax Map 82 Lot 5

Tax Year: 2023
Assessment: \$1,198,970

The property is a contemporary colonial on a 13.39-acre parcel. The applicant noted that the property sketch was incorrect. After inspection it was noted that the property sketch was incorrect. After correction the assessment reduced \$31,400 from \$1,197,970 to \$1,167,570 it is recommended that an abatement be granted \$723.46 applicable interest and fees.

ABATEMENT RECOMMENDATION

To: Board of Assessors
City of Lebanon

From: Michael Pelletier, CNHA
Municipal Resources
Contracted Assessing Agents

Date: November 29, 2022

RE: South Main St Housing Trust
c/o Twin Pines Housing
226 Holiday Dr. #20
WRJ, VT 05001

Address: 4 Village Ln
Tax Map 73 Lot 95

Tax Year: 2023
Assessment: \$2,215,847

The property is a multi-family project at Village at Crafts Hill. The applicant files Low Income Housing Tax Credit annually. The application that was filed with the City had an error on the reported income subsequently the error miscalculated the final estimated property value. After correction the assessment reduced \$349,528 from \$2,215,847 to \$1,866,319 it is recommended that an abatement be granted \$8,053.13 plus applicable interest and fees.