

FINAL

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

2. APPROVAL OF MINUTES

A. December 9, 2020

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

Seconded by Brian Ware

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

3. OLD BUSINESS: None

4. NEW BUSINESS:

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

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

Motion by Brian Ware to approve the prorated abatement.

Seconded by Frank Mastro

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

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

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

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

Seconded by Frank Mastro

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

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

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

Motion by Frank Mastro to approve this application

Seconded by Brian Ware

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

D. TIMBER TAX BILLS

- I. Mary Hitchcock Memorial Hospital, Map 10/Lot 8
- II. Edwin J. and Tina R. Bagley, Jr, Map 190/Lot 8
- III. Richard B. and Amy Ackerman, Jr, Map 192/Lot 2
- IV. Glen D and Anita M. Kimball, Map 160/Lot 3

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

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

Motion by Frank Mastro to approve these four timber tax bills

Seconded by Brian Ware

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

E. OTHER BUSINESS

Correspondence from the NH Department of Revenue

- I. 2020 Equalization Municipal Assessment Data Certificate
- II. 2020 Final Ratio Study Report

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

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

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

Seconded by Frank Mastro.

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

Public Meeting adjourned at 1:35 PM

Non-Public Meeting adjourned at 1:45 PM

F. ADJOURNMENT

Motion by Brian Ware to adjourn.

Seconded by Frank Mastro.

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

Meeting adjourned at 1:46 PM.

Respectfully submitted,
Marlene Boisclair
Deputy Assessor