

FINAL

**LEBANON BOARD OF ASSESSORS
JANUARY 24, 2023-12:00 PM
REMOTE VIA MICROSOFT TEAMS
LEBANONNH.GOV/LIVE**

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

MEMBERS ABSENT:

STAFF PRESENT: Kimberlee Burkhamer, Vicki Lee, Mike Pelletier

GUESTS:

1. CALL TO ORDER – Jay Hutchins (Chair) called the meeting to order at 12:00.

2. APPROVAL OF MINUTES:

A. December 8, 2022, as revised to show correct dates.

MOTION by Brian Ware. to approve the December 8, 2022, minutes. Seconded by Frank Mastro.

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

3. OLD BUSINESS

A. No Old Business

4. NEW BUSINESS

A. Tax Abatements

#1. Rock Ridge Lebanon, Map/Lot 74/11-600

Question was raised by Brian Ware regarding how values for roads and open space are incorporated into condominium and cluster developments. Assessor Pelletier answered and there was further discussion on this topic.

MOTION by Frank Mastro to accept the Assessor's recommendations for the abatement.

Seconded by Brian Ware

***MOTION** approved (3-0).

#2. Rock Ridge Lebanon, Map/Lot 74/3-801

MOTION by Frank Mastro to accept the Assessor's recommendations for the abatement.

Seconded by Brian Ware

***MOTION** approved (3-0).

Board Member Falguni Metha joined remotely.

#3. Mascoma Meadows Co-op, Inc., Map/Lot 56/15-1300

Assessor Pelletier provided an explanation as to why this administrative abatement was necessary. The manufactured home originally on the site was removed; the owner of that home cannot be located. There was discussion between the Board members on ways to prevent this occurrence from happening in the future and who has responsibility to notify the city when an owner leaves or a manufactured home is removed or replaced.

MOTION by Frank Mastro to accept the Assessor's recommendations for the abatement.

Seconded by Brian Ware

***MOTION** approved (4-0).

#4. Ann L. Smith, Map/Lot 92/53

Assessor Pelletier stated that the Veteran's Credit was inadvertently removed from the property.

MOTION by Brian Ware to accept the Assessor's recommendations for the abatement.

Seconded by Falguni Metha

***MOTION** approved (4-0).

#5. segTel, Map/Lot 999/5

Assessor Pelletier provided an explanation as to why this administrative abatement was necessary. This was a settlement agreement with the city from several years back. However, the property was never re-coded and has been inadvertently receiving tax bills for the past few years. This is just to clear up the Tax Collectors billing system.

MOTION by Frank Mastro to accept the Assessor's recommendations for the abatement.

Seconded by Brian Ware

***MOTION** approved (4-0).

#6. Robert Newton, Map/Lot 105/10

Assessor Pelletier stated that the Elderly Exemption applied to this property was the wrong category and has been corrected to reflect the category of 80 and older. Question from Brian Ware on the category amounts of the Elderly Exemptions which was answered.

MOTION by Brian Ware to accept the Assessor's recommendations for the abatement.

Seconded by Frank Mastro

***MOTION** approved (4-0).

#7. Grafton Regional Development Corp., Map/Lot 10/11-3600

Assessor Pelletier led the discussion on this abatement. Cell Towers are valued by the City's Utility Appraiser, but they must be physically entered into the system. It seems that this one was missed when the data conversion was done. This is a data correction.

MOTION by Brian Ware to accept the Assessor's recommendations for the abatement.

Seconded by Falguni Metha

***MOTION** approved (4-0).

#8. Gray Revocable Trust, Map/Lot 87/142

Assessor Pelletier led the discussion on this abatement. During the revaluation, field reviews are done. When Vison Government Solutions visited this property for the field review, they noticed the porch that was attached to the home. However, the construction on this porch started after April 1, 2022. We value property as it stands as of April 1st of every year. There were questions and discussion on when a project is considered complete, how is it valued as a percentage, when will a certain percentage require an additional visit.

MOTION by Frank Mastro to accept the Assessor's recommendations for the abatement.

Seconded by Brian Ware

***MOTION** approved (4-0).

A. SIGNATURE ITEMS

#1. Registry no longer accepting stamp signatures.

#2. Supplemental Warrant

5. Other Business – None

6. ADJOURNMENT:

Chairman Hutchins noted that as there was no other business before the Board, other than signature items, that he would invite Ms. Metha to make a motion to adjourn the meeting.

Motion by Falguni Metha to adjourn the meeting. Seconded by Brian Ware.

***MOTION** approved (4-0).

Meeting was adjourned at 12:29 p.m.

Respectfully submitted,
Kimberlee Burkhamer
Assessing Clerk