



**LEBANON BOARD OF ASSESSORS
MAY 4, 2023 - 12:00 PM
COUNCIL CHAMBERS, CITY HALL OR
REMOTE VIA VIRTUAL PLATFORM
LEBANONNH.GOV/LIVE**

- 1. Call to Order**
- 2. Acceptance of Minutes**
 - A. March 7, 2023
- 3. Old Business: None**
- 4. New Business**
 - A. Abatements
 - Map 165 Lot 31-400
 - Map 123 Lot 19
 - Map 91 Lot 264
 - Map 77 Lot 147
 - Map 92 Lot 200
 - Map 92 Lot 218
 - Map 72 Lot 44
 - Map 77 Lot 96
 - Map 136 Lot 25
 - B. Land Use Change Tax
 - Map 165 Lot 13-100
 - C. Exempt property
 - D. Signature Items - Timber Tax
 - Map 165 Lot 37
 - Map 102 Lot 39
- 5. Other Business**
- 6. Adjournment**

Meetings are open for in-person and remote attendance. Members of the public that wish to attend remotely may do 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 7, 2023-12:00 PM
REMOTE VIA MICROSOFT TEAMS
LEBANONNH.GOV/LIVE**

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

MEMBERS ABSENT:

STAFF PRESENT: Kimberlee Burkhamer, Mike Pelletier, Vicki Lee, Alesia Williams
Ed Tinker, attended remotely

GUESTS:

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- 1 **1. CALL TO ORDER** – Jay Hutchins (Chair) called the meeting to order at 12:10.
2
- 3 **2. APPROVAL OF MINUTES:**
4 **A. January 24, 2023**
5 **MOTION** by Brian Ware to approve the January 24, 2023, minutes. Seconded by Falguni Mehta.
6 ***Motion** approved (3-0).
7
- 8 **3. OLD BUSINESS**
9 **A. Review of NH DRA Ratio Study**
10 Mike Pelletier opened the discussion regarding the Ratio Study, giving the equalization ratio numbers
11 for Lebanon with a brief explanation. Lebanon met all criteria set by the DRA.
12
- 13 **3. NEW BUSINESS**
14 **A. Abatements**
15 **1. Scholtz – Map/Lot 123/18-400**
16 During the revaluation it appears an addition started in 2011 was listed as completed and the
17 overall condition was changed. My associate inspected the property and found the areas to be
18 unfinished, and conversation with the applicant concluded the areas will not be completed.
19 After correction, the assessment was reduced by \$48,400 from \$644,400 to \$596,000. It is
20 recommended that an abatement be granted of \$1,115 plus applicable interest and fees.
21 **MOTION** by Brian Ware to accept the Assessor’s recommendations for the abatement. Seconded by
22 Falguni Mehta.
23 ***MOTION** approved (3-0).
24 **2. Valliere – Map/Lot 124/2**
25 The reason for the application is the applicant’s opinion that the increase in assessment should
26 be no more than the average overall increase of 29%. My associate inspected the property and
27 noted corrections to the property sketch. I reviewed properties in the neighborhood including
28 historical assessments and adjustments of the properties. I noted that adjustments on this
29 property that are still applicable were inadvertently removed during the revaluation. The
30 applicant has not provided any market data to support any further adjustments. After

1 corrections, the assessment was reduced by \$27,400 from \$422,200 to \$394,800. It is
2 recommended that an abatement be granted of \$631 plus applicable interest and fees.

3 **MOTION** by Brian Ware to accept the Assessor’s recommendations for the abatement. Seconded by
4 Falguni Mehta.

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

6 **3. Mumley – Map/Lot 215/3**

7 The reason for the application is that the applicant believes the assessment is disproportionate,
8 and that there is an area on the property sketch which is incorrect. My associate inspected the
9 property and found an area above the garage that was being assessed as living space when it is
10 unfinished attic space. The applicant did not provide any data to support a disproportionate
11 assessment. After correction, the assessment was reduced by \$15,600 from \$540,700 to
12 \$525,100. It is recommended that an abatement be granted of \$359 plus applicable interest and
13 fees.

14 **MOTION** by Brian Ware to accept the Assessor’s recommendations for the abatement. Seconded by
15 Falguni Mehta.

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

17 **4. Hutchins – Map/Lot 58/50**

18 The applicant believes the assessment is overstated due to the overall condition of the
19 improvements. My associate inspected the property and found the age of the improvements to
20 be incorrectly listed and also noted corrections to the sketch. I reviewed the information
21 provided. It appears that during field review, adjustments which had been applied previously
22 had been removed. After correction and reapplying the adjustments, the assessment was
23 reduced by \$33,400 from \$331,600 to \$298,200. It is recommended that an abatement be
24 granted of \$770 plus applicable interest and fees.

25 **MOTION** by Brian Ware to accept the Assessor’s recommendations for the abatement. Seconded by
26 Falguni Mehta.

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

28 **5. Moffitt, Thomas J Revocable Trust – Map/Lot 111/3**

29 The reason for the application is the applicant believes the assessment is too high. My
30 associate inspected the property and noted minor changes to the overall improvements. I have
31 reviewed the information and the neighborhood. All adjustments to the property are still being
32 applied. After corrections, the assessment was reduced by \$5,400 from \$240,800 to \$235,400.
33 It is recommended that an abatement be granted of \$124 plus applicable interest and fees.

34 **MOTION** by Brian Ware to accept the Assessor’s recommendations for the abatement. Seconded by
35 Falguni Mehta.

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

37 **6. Dumpert, Hazel-Dawn & Edmondson, George – Map/Lot 4/83**

38 During the conversion of the Assessing Software it appears that the property sketch came over
39 twice and inflated the gross living area. After correction, the assessment was reduced by
40 \$165,000 from \$507,600 to \$342,600. It is recommended that an abatement be granted of
41 \$3,801 plus applicable interest and fees.

42 **MOTION** by Brian Ware to accept the Assessor’s recommendations for the abatement. Seconded by
43 Falguni Mehta.

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

1 **7.Liu Revocable Family Trust – Map/Lot 59/3**

2 The applicant has filed an abatement application due to interest accrued on an overdue tax bill.
3 The city changed vendors and no longer made allowances for automatic payments. I have been
4 instructed that these requests need to come from the Tax Collector. The applicant did not
5 provide any data regarding the assessment. It is recommended the request be denied.

6 **MOTION** by Brian Ware to accept the Assessor’s recommendations for the abatement. Seconded by
7 Falguni Mehta.

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

9 **8.Chinn, Christopher Map 90-47**

10 The applicant has filed an abatement application due to interest accrued on an overdue tax bill.
11 The city changed vendors and no longer made allowances for automatic payments. I have been
12 instructed that these requests need to come from the Tax Collector. The applicant did not
13 provide any data regarding the assessment. It is recommended the request be denied.

14 **MOTION** by Brian Ware to accept the Assessor’s recommendations for the abatement. Seconded by
15 Falguni Mehta.

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

17

18 **B. Non-Public Session pending BTLA Tax appeal – NH RSA 91 A:3 II(j)**

19 Chair asked member Brian Ware to make a motion to enter a non-public meeting.

20 **MOTION** by Brian Ware to enter a non-public meeting. Seconded by Fal Mehta.

21 **Roll Call Vote:**

22 **Jay Hutchins, Falguni Mehta and Brian Ware voted Yea.**

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

24 The Board entered a non-public session at 12:25 PM

25 **MOTION** by John Jay Hutchins, Chair to leave a non-public meeting and seal the minutes.
26 Seconded by Brian Ware.

27 **Roll Call Vote:**

28 **Jay Hutchins, Falguni Mehta and Brian Ware voted Yea.**

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

30 **The Board reconvened to Public Session at 1:00 PM**

31 **C. Timber Tax Warrant – Operation #22-253-05; ready for review and signatures.**

32 **5. Other Business – None**

33

34 **6. ADJOURNMENT:**

35 **Motion** by Brian Ware to adjourn the meeting and sign the Timber Tax Warrant and other signature
36 items. Seconded by Fal Mehta.

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

38

39 **Meeting was adjourned at 1:03 p.m.**

40

41 Respectfully submitted,

42 Kimberlee Burkhamer

43 Assessing Clerk

City of Lebanon, NH
Board of Assessors Meeting 05/04/2023
List of Exempt Properties

Map 84 Lot 10	Abundant Life Church of God
Map 110 Lot 21	Calvary Independent Baptist
Map 85 Lot 1	Church of Jesus Christ of Latter-Day Saints
Map/Lot 92/168 & 92/217	First Baptist Church of Lebanon
Map/Lot 91/249 & 92/203	First Congregational Church of Lebanon
Map 102 Lot 5	Hope Bible Fellowship
Map 105 Lot 118	Lebanon Assembly of God/Crosspoint Church
Map 165 Lot 31-200	Lebanon Congregation of Jehovah's Witnesses
Map/Lot 92/3 & 92/219	Lebanon United Methodist Church
Map 73 Lot 97	Olivet Baptist Church
Map 59 Lot 14	Providence Presbyterian Church
Map/Lot 91/176 & 91/177	Roman Catholic Bishop of Manchester
Map 4 Lot 77	Trinity Baptist Church
Map/Lot 4/24 & 4/25	Wellspring Worship Center of Lebanon
Map 73 Lot 88	West Lebanon Congregational Church/Parsonage
Map 5 Lot 2	Town of Hanover