

FINAL

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
- 25 2. **Valliere – Map/Lot 124/2**
26 The reason for the application is the applicant’s opinion that the increase in assessment should
27 be no more than the average overall increase of 29%. My associate inspected the property and
28 noted corrections to the property sketch. I reviewed properties in the neighborhood including
29 historical assessments and adjustments of the properties. I noted that adjustments on this
30 property that are still applicable were inadvertently removed during the revaluation. The
31 applicant has not provided any market data to support any further adjustments. After
32 corrections, the assessment was reduced by \$27,400 from \$422,200 to \$394,800. It is
recommended that an abatement be granted of \$631 plus applicable interest and fees.

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

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

4 **3. Mumley – Map/Lot 215/3**

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

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

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

15 **4. Hutchins – Map/Lot 58/50**

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

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

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

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

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

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

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

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

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

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

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

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

44 The applicant has filed an abatement application due to interest accrued on an overdue tax bill.
45 The city changed vendors and no longer made allowances for automatic payments. I have been
46 instructed that these requests need to come from the Tax Collector. The applicant did not

1 provide any data regarding the assessment. It is recommended the request be denied.

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

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

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

6 The applicant has filed an abatement application due to interest accrued on an overdue tax bill.

7 The city changed vendors and no longer made allowances for automatic payments. I have been
8 instructed that these requests need to come from the Tax Collector. The applicant did not
9 provide any data regarding the assessment. It is recommended the request be denied.

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

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

13
14 **B. Non-Public Session pending BTLA Tax appeal – NH RSA 91 A:3 II(j)**

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

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

17 **Roll Call Vote:**

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

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

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

21 **MOTION by John Jay Hutchins, Chair** to leave a non-public meeting and seal the minutes.

22 Seconded by Brian Ware.

23 **Roll Call Vote:**

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

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

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

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

28 **5. Other Business – None**

29
30 **6. ADJOURNMENT:**

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

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

34
35 **Meeting was adjourned at 1:03 p.m.**

36
37 Respectfully submitted,

38 Kimberlee Burkhamer

39 Assessing Clerk