

FINAL

**LEBANON BOARD OF ASSESSORS
MAY 4, 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

GUESTS: Marion Vincent, 37 LaPlante Rd

1. CALL TO ORDER – Jay Hutchins (Chair) called the meeting to order at 12:03.

2. APPROVAL OF MINUTES:

A. March 7, 2023

MOTION by Brian Ware to approve the March 7, 2023, minutes. Seconded by Falguni Mehta.

Roll Call Vote:

Jay Hutchins, Falguni Metha and Brian Ware voted Yea.

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

3. NEW BUSINESS

A. Abatements

i. Map 165 Lot 31-400 - Nancie G Severs Revocable Trust

Property is a cape style home on a 6.9-acre parcel. The applicant's reason for abatement request is due to comparing assessments of homes in subject's neighborhood. My associate inspected the subject property and noted discrepancies in the property sketch and interior detail. I reviewed the information provided with the application. After correction the assessment reduced \$123,000 from \$1,130,600 to \$1,007,600 it is recommended that an abatement be granted \$2,834.00 plus applicable interest and fees.

ii. Map 123 Lot 19 - Andrew & Marion Vincent Trust

Property is a ranch style home on a 3.37-acre parcel. The applicant's reason for abatement request is due to assessment compared to a recent market analysis and comparing assessment to similar home next door. My associate inspected the subject property and noted discrepancies in the overall condition and quality. I reviewed with the information provided with the application the market analysis indicated a value range of \$329,000 to \$400,000. After correction the assessment reduced \$66,000 from \$454,500 to \$388,500 it is recommended that an abatement be granted \$1,521.00 plus applicable interest and fees.

iii. Map 91 Lot 264 - One Mechanic Street LLC

Property was granted a 79-E reduction in assessment for an approved number of years which was not applied during the City's revaluation and conversion to the new CAMA system, resulting in an incorrect tax bill. After correction the assessment reduced \$47,200 from \$333,100 to \$285,900 it is recommended that an abatement be granted \$1,087 plus applicable interest and fees.

iv. Map 77 Lot 147 - Kathie Nolet

Property is a Muti-conventional style home on a .14-acre parcel. The applicant's reason for abatement request is due to incorrect physical data. The applicant provided an appraisal dated June 14, 2010. My associate inspected the subject property and noted corrections to the property sketch and overall condition of improvements. I reviewed the information provided with the application. No weight was given to appraisal submitted as it is over 12 years old. After correction the assessment reduced \$18,600 from \$249,200 to \$230,600, it is recommended that an abatement be granted \$429.00 plus applicable interest and fees.

v. Map 92 Lot 200 - J.B. & S.B. Cameron Trust

Property is a conventional style home on a .28-acre parcel. The applicant's reason for abatement request is due to incorrect physical data, and an appraisal dated May 12, 2021 with an estimate of \$389,000. My associate inspected the subject property and noted corrections to the property sketch, and interior detail. It was also noted that the property once was a group home therefore the layout is not typical. The attic space is finished, however has no central heating. I reviewed the information provided with the application with consideration for the change in market since May 21, 2021, and consideration of the city ratio, the appraisal lends support to the adjusted assessment. After corrections the assessment reduced \$36,600 from \$427,100 to \$390,500, it is recommended that an abatement be granted of \$843.00 plus applicable interest and fees.

vi. Map 92 Lot 218 - Ronald Michaud

Property is a conventional style home on a .126-acre parcel. The applicant's reason for abatement request is due to a recent appraisal dated February 10, 2023, with a value estimate of \$382,000. My associate inspected the subject property and noted discrepancies in the actual year built, also noted an incorrectly applied land adjustment was removed. I reviewed the information provided with the application. After correction the assessment reduced \$52,300 from \$418,700 to \$366,400, it is recommended that an abatement be granted \$1,205.00 plus applicable interest and fees.

vii. Map 72 Lot 44 - Pamela Blackmon

Property is a multi-conventional style home on a .26-acre parcel. The applicant's reason for abatement request is due to incorrect physical data. My associate inspected the subject property and noted corrections to the property sketch, and interior detail. It was also noted that the central heating system is not functional and will require replacement or extensive repair, the parcel is currently heated by two pellet stoves. I reviewed the information provided with the application. After corrections and adjustments, the assessment reduced \$51,800 from \$364,200 to \$312,400, it is recommended that an abatement be granted \$1,193.00 plus applicable interest and fees.

viii. Map 77 Lot 96 - Janice Morton

Property is a Muti-conventional style home on a .35-acre parcel. The applicant's reason for abatement request is due inconsistently assessed compared to similar properties in the neighborhood. My associate inspected the subject property and noted corrections to the property sketch. I reviewed the information provided with the application and noted that style code was incorrectly coded. After correction the assessment reduced \$57,000 from \$350,500 to \$293,500, it is recommended that an abatement be granted \$1,313.00 plus applicable interest and fees.

ix. Map 136 Lot 25 - David & Deborah Roberts

Property is a conventional style home on a 3.05-acre parcel. The applicant's reason for abatement request is due to inconsistently assessed compared to similar properties in the neighborhood and incorrect physical data. My associate inspected the subject property and noted corrections to the property sketch and interior detail. He also noted the interior floor plan is awkward and finishes dated. I reviewed the

information provided with the application and it appears that during the conversion to the new CAMA system some adjustments were removed. After correction the assessment reduced \$100,100 from \$489,900 to \$389,800, it is recommended that an abatement be granted \$2,306 plus applicable interest and fees.

Contract Assessor Michael Pelletier addressed the Board, as the recommendations have been attached to and posted with the agenda and will be added to the minutes, we do not need to read each of these Abatement recommendations into the meeting. If any of the Board members has any questions, or if anyone attending has any questions, regarding the recommendations, I will be happy to answer them.

Board Member Brian Ware said that he had a question regarding highest and lowest price ranges and where Lebanon was in the market and the ratio study. Mr. Pelletier stated that the ratio study is not complete as it runs from September to September. Values are stable in the higher-end properties but not in those on the lower end of the market and we will have to consider the interest. In the particular property that Mr. Ware was questioning, the issue was the sketch and interior detail were incorrect as there had not been an inspection for some time. Mr. Pelletier further explained that Lebanon is under assessed. The ratio study is at minus 10 percent.

There were no further questions from the Board.

Chairman Hutchins asked the audience if there were any questions for the Board or for Assessor regarding their Abatement.

There were none.

MOTION by Brian Ware to accept the Assessor's recommendations for the abatements. Seconded by Falguni Mehta.

Roll Call Vote:

Jay Hutchins, Falguni Metha and Brian Ware voted Yea.

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

B. Land Use Change Tax

i. Map 136 Lot 13-100 - Dallas & Savanna Hammond

I have reviewed information regarding the above referenced property for the purpose of determining the market value of the 3.00 acres which no longer qualifies for the State's current use program due to the recent transfer of ownership due to a lot line adjustment.

Based upon my review of market data, it is our opinion \$115,000 is a fair and reasonable estimate of the value as of the date of change October 6, 2022.

As such it is requested that the land use change tax form and warrant form for the property having a tax amount of \$11,500 be processed.

Member Brian Ware asked about the history of this parcel. Mr. Pelletier explained that the sale was between family members and the land no longer qualifies for Current Use since this three acre portion of the parcel has been subdivided out and sold to a different family member. Money generated by Land Use Change Tax will go to the Conservation Commission.

MOTION by Brian Ware to accept the Assessor's recommendations for the Land Use Change. Seconded by Falguni Mehta.

Roll Call Vote:

Jay Hutchins, Falguni Metha and Brian Ware voted Yea.

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

C. Exempt property

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

Chairman Hutchins asked if there were any questions for the Assessor on the list of Exempt properties.

Member Brian Ware stated that he was surprised to see the Town of Hanover on the list. Mr. Pelletier replied that this is for the hockey rink. There were no further questions.

MOTION by Brian Ware to approve the list of Exempt parcels. Seconded by Falguni Mehta.

Roll Call Vote:

Jay Hutchins, Falguni Metha and Brian Ware voted Yea.

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

D. Timber Tax Warrants – ready for review and signatures.

- i. Operation # 22-253-04-T: Map 165 Lot 37
- ii. Operation # 22-253-08-T: Map 102 Lot 39

4. OTHER BUSINESS – As there was no other business, Chairman Hutchins asked for a motion to adjourn the Meeting and attend to the signature items.

5. ADJOURNMENT:

Motion by Brian Ware to adjourn the meeting and sign the Timber Tax and LUCT Warrants and other signature items. Seconded by Fal Mehta.

Roll Call Vote:

Jay Hutchins, Falguni Metha and Brian Ware voted Yea.

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

Meeting was adjourned at 12:25 p.m.

Respectfully submitted,
Kimberlee Burkhamer
Assessing Clerk