



**LEBANON BOARD OF ASSESSORS
AUGUST 22, 2023 - 12:00 PM
COUNCIL CHAMBERS, CITY HALL OR
REMOTE VIA VIRTUAL PLATFORM
LEBANONNH.GOV/LIVE**

- 1. Call to Order**
- 2. Approval of Minutes**
 - A. June 27, 2023
- 3. Old Business: None**
- 4. New Business**
 - A. Abatements
 1. Map 10 Lot 11-3600
 - B. Exempt Properties
 1. Map 74 Lot 4
 2. Map 90 Lot 59
 - C. Land Use Change Tax
 1. Map 157 Lot 5 (2)
- 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
JUNE 27, 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, Alesia Williams

GUESTS:

-
- 1 1. CALL TO ORDER – Jay Hutchins (Chair) called the meeting to order at 12:03.
2
- 3 2. APPROVAL OF MINUTES:
4 A. June 15, 2023
5 MOTION by Brian Ware to approve the June 15, 2023, minutes. Seconded by Falguni Mehta.
6 Roll Call Vote:
7 Jay Hutchins, Falguni Mehta and Brian Ware voted Yea.
8 *Motion approved (3-0).
9
- 10 3. NEW BUSINESS
11 A. Abatements List # 1 - *It is recommended that the following Abatements be Granted.*
12
13 Chairman Hutchins stated that there are two lists of recommendations given to the Board by
14 the Assessor. The first list for consideration is four abatements to be granted.
15
- 16 Tax Map 93 Lot 67 – Mason Storage, LLC
17 The property is a commercial storage facility on a 1.78-acre parcel. The applicant is concerned with the
18 assessment compared to the purchase price of \$450,000 on April 30, 2020, and an appraisal dated March
19 30, 2020, with a sales comparison estimate of \$511,000 and an income estimate of \$544,000. Vision
20 appraisal representative Steve Whalen reviewed the information provided and noted corrections to the
21 construction detail and an adjustment for the city easement on the land. No weight was given to the
22 appraisal as it is over two years old, and it has not been updated to reflect the change in the market since
23 2020. After adjustment the assessment reduced \$16,200 from \$673,900 to \$657,700, it is recommended
24 that an abatement of \$373.00 plus applicable interest and fees be granted.
25
- 26 Tax Map 78 Lot 18 – Rodney & Ella Wimett
27 The property is a Conventional on a .75-acre parcel. The reason for the request is the applicants concern
28 that the condition factors for location and proximity to the Mascoma river and an Industrial property were
29 removed from the property assessment. I reviewed the property and did note that the adjustments were
30 not carried over from the CAMA system conversion. The applicant did not provide any market data with
31 the application. After corrections the assessment reduced \$10,800 from \$219,200 to \$208,400. It is
32 recommended that an abatement of \$249.00 plus applicable interest and fees be granted.

1 **Tax Map 10 Lot 11-100 – Centerra Marketplace Inc.**

2 The above referenced parcel is a Commercial property consisting of a shopping center and restaurant on a
3 10.74-acre parcel. Vision representative Steve Whalen has reviewed the information provided with the
4 application and has recommended an adjustment to the overall condition of the buildings. After
5 corrections the assessment reduced \$612,100 from \$13,949,800 to \$13,337,700. It is recommended that
6 an abatement of \$14,103 plus applicable interest be granted.
7

8 **Tax Map 105 Lot 27 – Laurentide Prop., LLC (Administrative Abatement)**

9 The above referenced property is a Commercial building on a .23-acre parcel. The assessing department
10 was instructed by the City Manager and our Department head to review the property for potential data
11 errors. During the review it was discovered that the adjustments on the property were not carried over
12 during the CAMA conversion. After corrections the assessment reduced \$193,900 from \$514,000 to
13 \$320,100. It is recommended that an abatement of \$4,467.00 plus applicable interest be granted.
14

15 **Chairman Hutchins asked if there were any questions or comments on this first list of**
16 **abatements?**

17
18 **MOTION** by Brian Ware to accept the Assessor’s recommendations for the abatements on List #1.
19 Seconded by Falguni Mehta.

20 **Roll Call Vote:**

21 Jay Hutchins, Falguni Mehta and Brian Ware voted Yea.
22 *MOTION approved (3-0).
23
24

25 **A. Abatements List # 2 - *It is recommended that the following Abatements be Denied.***

26
27 **Chairman Hutchins asked if there were any concerns or questions from the Board regarding**
28 **the recommendations, made by the Assessor for List #2.**
29

30 **Tax Map 24 Lot 14-100 – AAM Lebanon Residences, LLC**

31 The property is Hotel/short term rental on a 2.609-acre parcel. The applicant believes the assessment is
32 overstated. The applicant has not provided information. The applicant is utilizing the 2021 equalized
33 ratio to value the property. Vision appraisal representative Steve Whalen reviewed the information
34 provided; he has recommended a denial of the abatement request.
35

36 **Tax Map 103 Lot 11 – 369 Miracle Mile, LLC**

37 The property is an Auto Dealer on a 2.609-acre parcel. The applicant believes the property is over
38 assessed based on a purchase and sale agreement between tenant and landlord and a market analysis
39 completed by a tax representative. The property transfer has yet to be recorded at the registry as of June
40 20, 2023. The property was initially listed on the open market at \$4,500,000. It was purchased by the
41 current owners on December 5, 2016, for \$4,250,000. The representative market analysis utilizes all out
42 of Lebanon sales. Vision appraisal representative Steve Whalen reviewed the information provided; he
43 has recommended a denial of the abatement request.
44
45
46

Tax Map 103 Lot 3 – 422 Miracle Mile Property, LLC

The property is a commercial shopping center on a 3.469-acre parcel. The applicant believes the property is over-assessed. The applicant has not provided information that was different than what was provided during the revaluation and hearings. The property was purchased on December 22, 2021, for \$4,550,000 according to tax stamps. Vision appraisal representative Steve Whalen reviewed the information provided; he has recommended a denial of the abatement request.

Tax Map 114 Lot 5 – Rancho Lebanon, LLC

The property is a commercial shopping center on a 22.14-acre parcel. The applicant believes the assessment is excessive and inequitable. The applicant has not provided information to support income analysis. The applicant purchased the property on December 28, 2021, recorded at \$30,575,000. Vision appraisal representative Steve Whalen reviewed the information provided; he has recommended a denial of the abatement request.

Tax Map 128 Lot 10 – Korpela Family Trust

The property is a commercial shopping center on a 22.88-acre parcel. The applicant believes the assessment is over assessed. The applicant has not provided information. The applicant is utilizing the 2021 equalized ratio to value the property. Vision appraisal representative Steve Whalen reviewed the information provided; he has recommended a denial of the abatement request.

Tax Map/Lot – Multiple – 69 Etna Rd – Condominiums - Nebelthau, LLC

The properties on the list are condominiums located at Tree Top condominiums at 69 Etna Rd. The applicant is claiming disproportionate assessment. Vision appraisal representative Steve Whalen reviewed the information provided and noted the assessments are in line with other condominiums in the complex. The differences in the assessments are based on size and location within the building. The applicant provided no market data as of April 1, 2022, to support the fact that the level of assessment is disproportionate. It is recommended that the abatement request be denied.

Brian S. Ware stated that he had looked over the multiple condominium request and found no sign of justification for the abatement. A recent sale of a unit demonstrated that they might be under assessed. Chairman Hutchins asked the Assessor if the the EQ ratio would skew the sale and the Assessor replied that it would be a factor.

Chairman Hutchins asked if there were any further concerns, questions, or comments from the Board regarding the recommendations, made by the Assessor for List #2.

MOTION by Brian Ware to accept the Assessor’s recommendations for the abatements on List #2.

Seconded by Falguni Mehta.

Roll Call Vote:

Jay Hutchins, Falguni Mehta and Brian Ware voted Yea.

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

B. Approval of Exempt property applications

- i. Town Of Hanover - Map/Lot 5/2 - See 5-2-70100 For Rink
- ii. Ledyard Charter School of Lebanon - Map/Lot 91/239
- iii. Upper Valley Teacher Training - Map/Lot 108/17

- 1 iv. Dartmouth College Trustees - Map/Lot 50/28 & 50/28-E **(55.76%) Exempted**
- 2
- 3 v. Dartmouth College Trustees - Map/Lot (10/8/200)-(10/8/300)-(10/8/70100)-(10/8/70200)
- 4
- 5 vi. Dartmouth-Hitchcock Medical Center ("Dhmc") - Map/Lot (10/8/200)-(10/8/300)-
- 6 (10/8/70100)-(10/8/70200)-(64/9)
- 7
- 8 vii. Dartmouth-Hitchcock Clinic ("Dhc") - Map/Lot (10/8/200)-(10/8/300)-(10/8/70100)-
- 9 (10/8/70200)
- 10
- 11 viii. Mary Hitchcock Memorial Hospital ("Mhmh") - Map/Lot (10/8/200)-(10/8/300)-
- 12 (10/8/70100)-(10/8/70200)-(10/22)-(51/2)-(51/3)-(64/9)+(10/11/3200) -
- 13
- 14 ix. Dartmouth College Trustees - Map/Lot 10/11-1600
- 15
- 16 x. Carter Community Bldg Association - Map/Lot 48/10 & 92/25 & 92/64
- 17 xi. Marion J Carter Trust - Map/Lot 92/66
- 18 xii. Childrens Center of the Upper Valley Inc - Map/Lot 105/12
- 19 xiii. Community Gallery Inc - Map/Lot 92/67 & 92/67-E **(72%) Exempted**
- 20 xiv. David's House, Inc - Map/Lot 10/6-200
- 21 xv. Dayspring Pregnancy Care Ctr - Map/Lot 86/21
- 22 xvi. Grafton County Senior Citizens - Map/Lot 92/23
- 23 xvii. Guyer Carignan Legion Post #22 - Map/Lot 105/113
- 24 xviii. Hanover Improvement Society Corp-(Dba Champion Rink) - Map/Lot 5/2-70100
- 25 xix. Headrest, Inc - Map/Lot 91/252
- 26 xx. Lebanon Little League, Inc - Map/Lot 44/19-5400
- 27 xxi. Listen, Inc (Lebanon In Service To Each Neighbor) - Map/Lot 91/194 & 103/13
- 28 xxii. Stepping Stone Drop In Center - Map/Lot 93/9 & 93/9-E **(67%) Exempted**
- 29 xxiii. Upper Valley Music Ctr Inc - Map/Lot 92/10
- 30 xxiv. Visions For Creative Housing Solutions, Inc - Map/Lot 92/131
- 31 xxv. Women's Information Service of The Upper Valley Inc - Map/Lot 92/116 & 92/118
- 32

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

34
35 Brian S Ware inquired of the Assessing Clerk if there were any changes to the list of exempt properties.
36 The clerk responded that one parcel had been sold in 2022 to a private entity and the exemption was
37 removed.

38
39 **MOTION** by Brian Ware to approve the list of Exempt properties. Seconded by Falguni Mehta.

40 **Roll Call Vote:**

41 Jay Hutchins, Falguni Mehta and Brian Ware voted Yea.

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

43
44 **C. Signature Items Signature Items**

45 Land Use Change Tax
46 Map 138 Lot 14 (2)

47
48 Timber Tax Warrant
49 Operation 22-253-09-T: Map 116 Lot 02

50

1 Brian S. Ware questioned why the one Land Use Change Tax was for a zero amount? Why are we
2 losing the revenue. The Assessor replied, we are updating the Current Use records, but there are many
3 properties in the current use program, and it is a long process. We are implementing a procedure where
4 any permit will be flagged, and the Planning Department will ensure that the Assessing Department will be
5 notified. In this case, the house was built in 2016 and the change never recorded. The land needs to be
6 removed from current use. The other land use change tax is for a small parcel being removed and totals
7 \$9,000.00.

8
9 **5. ADJOURNMENT:**

10
11 **Motion** by Brian Ware to adjourn the meeting and sign the LUCT and Timber Tax Warrants and
12 other signature items. Seconded by Fal Mehta.

13 **Roll Call Vote:**

14 Jay Hutchins, Falguni Mehta and Brian Ware voted Yea.
15 ***MOTION** approved (3-0).

16
17 **Meeting was adjourned at 12:35 p.m.**

18
19 Respectfully submitted,
20 Kimberlee Burkhamer
21 Assessing Clerk