

FINAL

**LEBANON BOARD OF ASSESSORS
AUGUST 22, 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, Robert Varnum

GUESTS:

1. CALL TO ORDER – Jay Hutchins (Chair) called the meeting to order at 12:05.

2. APPROVAL OF MINUTES:

A. June 27, 2023

MOTION by Brian Ware to approve the June 27, 2023, minutes. Seconded by Falguni Mehta.

Roll Call Vote:

Jay Hutchins, Falguni Mehta and Brian Ware voted Yea.

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

3. NEW BUSINESS

Tax Map 10 Lot 11-3600– Grafton Regional Development Corp.

Property is a research and development commercial style building on a 5.67-acre parcel. The applicant's reason for abatement request is due to comparing assessments of similar types of properties in the City of Lebanon. My associate Ed Tinker and the representative from Vision appraisal Stephen Whalen have reviewed the information submitted with the application. They believe that the grade may be slightly overstated and recommend lowering the grade from an A to an A-. After correction the assessment reduced \$753,000 from \$10,623,000 to \$9,870,000, it is recommended that an abatement of \$17,349 be granted plus applicable interest and fees.

Note: The applicant filed an addendum to the original abatement application. The representative for the applicant came into the office wanting to discuss the increase in the property assessment. During that discussion I had noticed that the cell tower had been incorrectly entered onto the property card and asked the associate to fill out an abatement application to correct it. In my haste I did not review the building assessment, which was the main reason for the representatives' visit. He was under the impression that we were going to review the entire property assessment. When he received the decision letter regarding the correction of the cell tower assessment, he filed another abatement, which was not necessary, he merely needed to provide a letter requesting us to review the building assessment.

Chairman Hutchins asked if the Assessor would address this recommendation for the Board.

Assessor Pelletier stated that the applicant originally filed for an abatement in January. I noted that the cell tower had inadvertently been entered as doubled in value in the CAMA (Computer Automated Mass

Appraisal) System. I processed the abatement for the cell tower; however, the abatement was for the cell tower and for the building value. The building value seemed to be inconsistent compared to other research and development buildings. I submitted the information to my colleague, Ed Tinker and vision representative, Steve Whalen. After they reviewed the application and information, they both believed that the grade of the building was slightly overstated and should be reduced from a grade A to a grade A minus to be consistent with other buildings similar to it.

Brain S. Ware asked Mr. Pelletier if he had personally inspected the property when he made this recommendation? Mr. Pelletier stated that he had inspected the property about a year prior to this abatement. Mr. Ware stated that he was fine with the Assessor's recommendation.

Chairman Hutchins asked if there were any further concerns, questions, or comments from the Board regarding the recommendations, made by the Assessor for List #1.

Falguni Mehta asked to have the Assessor please repeat the basis for the reduction in the assessment. Assessor Pelletier replied that Ed Tinker and Steve Whalen looked at all properties that were similar to the subject property. It was noted that the grade of the subject property was slightly overstated and when they adjusted the grade it reduced the value to be consistent with the other properties.

Brian S. Ware asked if there had been any appreciation of research and development properties in the last year or has the market been flat. Assessor Pelletier stated that it would depend on the property and factors affecting the parcel. This is not like the residential market where there is limited inventory.

Chairman Hutchins stated if there were no further concerns, questions, or comments from the Board do we have a motion regarding the recommendations, made by the Assessor for List #1.

MOTION by Brian Ware to accept the Assessor's recommendations for the abatements on List #1.
Seconded by Falguni Mehta.

Roll Call Vote:

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

List # 2 - It is recommended that the following Exempt applications be Denied.

Tax Map 90 Lot 59 – Alice Peck Day Memorial Hospital

The basis of the denial is the failure to comply with the requirements of NH RSA 72:23-c, as Alice Peck Day Memorial Hospital did not provide the additional information and documentation requested in the City's May 25, 2023, letter within the 30-day period as required by the statute.

Tax Map 76 Lot 4 – Alice Peck Day Life Care

The basis of the denial is the failure to comply with the requirements of NH RSA 72:23-c, as Alice Peck Day Life Care did not provide the additional information and documentation requested in the City's May 25, 2023, letter within the 30-day period as required by the statute.

Chairman Hutchins stated that as Alice Peck Day Memorial Hospital and Life Care had not provided the requested information that was required by statute in the period of time that was specified, consequently the Board has no choice but to deny the applications before them.

Chairman Hutchins asked if there were any 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 exempt applications on List #2. Seconded by Falguni Mehta.

Roll Call Vote:

Jay Hutchins, Falguni Mehta and Brian Ware voted Yea.

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

List # 3- Land Use Change Tax – Current Use

Tax Map 157 Lot 5 – Pike Industries, Inc. – LUCT #1

The assessing office has sent requests for property owners in current use to update information on file. The parcel is a 323.53-acre parcel of which 198.6 was enrolled current use. During my review I discovered an updated map that was provided to the Assessing Department on October 23, 2018, by Pike Industries, Inc.

The attached land use change is for \$0 due to the Assessing Department not issuing a land use change tax within the statutory 18 months from the date of discovery. The assessing records indicate that Pike Industries, Inc., provided an updated current use map on October 23, 2018, at which time the Assessing Department had 18 months to issue a land use change on 20.25 +/- acres which needed to be disqualified due to excavation.

Tax Map 157 Lot 5 – Pike Industries, Inc. – LUCT #2

I have reviewed information regarding the above referenced property for the purpose of determining the market value of the 5.4263 acres which no longer qualifies for the State's current use program due to the recent excavation of the site, map provided by Pike Industries Inc., on August 8, 2023.

Based upon my review of market data, and the most recent revaluation, in our opinion \$162,500 is a fair and reasonable estimate of the value as of the date of change August 8, 2023.

As such it is requested that the land use change tax and warrant form attached for the property having an amount of \$16,250 be processed.

Chairman Hutchins stated that since the Land Use Change Tax Warrant was a signatory item, if there were no questions for the Assessor, he would entertain a Motion to Adjourn so the Warrant and other documents could be signed.

Brian S Ware questioned again why was the one Land Use Change Tax was for a zero amount? The Assessor replied that the change in use occurred in 2018 and the change was never recorded. The land needs to be removed from current use. Brian S. Ware stated that he understood this was an historical issue but asked that the Assessing department be very vigilant going forward.

5. ADJOURNMENT:

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

Roll Call Vote:

Jay Hutchins, Falguni Mehta and Brian Ware voted Yea.

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

Meeting adjourned at 12:20 p.m.

Respectfully submitted,
Kimberlee Burkhamer
Assessing Clerk